Alabama Handbook for Electronic Filers

**Alabama Corporate Income Tax,
Consolidated Corporate Income Tax,
S Corporation Income Tax and
Partnership/LLC Returns
Tax Year 2008**

SECTION 1: INTRODUCTION

The Alabama Department of Revenue (Department), in conjunction with the Internal Revenue Service (IRS), is accepting Alabama Corporate Income Tax (20C), Alabama Consolidated Corporate Income Tax (20C-C), S Corporation Information/Tax (20S), Alabama Partnership/LLC (65), and Non-Resident Composite (PTE-C) returns and corresponding forms and schedules for tax year 2008 by using the IRS' Modernized E-File system (MeF). The transmission method will be a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data will be formatted using Extensible Markup Language (XML). Authorized E-File providers, also known as Electronic Return Originators (ERO's) can submit returns to the IRS MeF system for federal and state return processing. State returns can be submitted as a federal return with a state return attached, called a "Fed/State" return, or as a state return, known as a "State Only" submission. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with the Department and receive approval prior to submitting live Fed/State or State-Only returns.

SECTION 2: CHANGES FOR TAX YEAR 2008

Legislation passed during the recent Special Session of the Alabama Legislature, **Act 2008-549** provides that Alabama income tax laws will not follow recent changes in federal law addressing bonus depreciation rules.

For Tax Year 2008 the Department has added electronic filing for **Consolidated Corporate Income Tax Returns** (Form 20C-C) and **Nonresident Composite Payment Returns** (Form PTE-C). At this time Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

Forms 20C, 20C-C, 20S, 65 and PTE-C will be granted an **automatic 6 month extension** to file the return; any tax liability due must be paid electronically or on Form BIT-V by the original due date of the return.

Form 20C Schedule E Federal Income Tax (FIT) Deduction/ (Refund) used to compute the amount of the corporation's federal income tax deduction allowed for Alabama corporate income tax purposes **has been redesigned**. Corporations filing a consolidated federal return must complete lines 1-12 of this schedule. Corporations filing separate company federal returns should complete lines 6-12 of this schedule only. Lines 1-5 are used to compute the amount of the consolidated federal tax liability attributable to the company filing Form 20C. Taxpayers utilizing method 1552(a)(3) must attach a copy of the corporation's federal income tax deduction workpapers. Even if the taxpayer is filing as part of a consolidated federal return, taxpayer's utilizing method 1552(a)(3) should skip to line 6. Lines 1-5 of this schedule will only work for those taxpayers using methods 1552(a)(1) or 1552(a)(2).

The Form AL8453-C **must be completed and signed by all required parties and then scanned to create a PDF document**. The PDF document must then be included as part of the electronic return as binary attachment named "AL8453C.pdf". The software must generate the AL8453-C and provide an interface or instructions for the user to including the scanned document with the electronic tax return. See Section 14 Corporate/Partnership Income Tax Declaration for Electronic Filing (AL8453-C).

SECTION 3: CONTACT INFORMATION

For best possible service, please choose the appropriate contact carefully.

FOR **TECHNICAL QUESTIONS** REGARDING:

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 3 of 32

- The web site
- The XML Schema
- The Summary of the XML Schema (spreadsheet)
- Additional detail of schema elements
- The sample return
- The sample xml instance document
- Software testing and approval
- Missing acknowledgements

CONTACT: Corporate/Partnership Income Tax E-File Coordinator
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327450
Montgomery, AL 36132-7450

Jo Ann Ledbetter, Corporate E-File Coordinator @ 334-353-0685

EMAIL: corporate.efile@revenue.alabama.gov

FAX: 334-353-8068

FOR **QUESTIONS** REGARDING:
- Form/schedule development
- Substitute forms approval

CONTACT: Individual & Corporate Tax Division
Forms Officer
50 N Ripley St, Room 4212
Montgomery AL 36104

Jayne Stinson, Forms Officer @ 334-353-9447

EMAIL: jayne.stinson@revenue.alabama.gov

FAX: 334-242-0064

FOR **CORPORATE INCOME TAX QUESTIONS** REGARDING:
- Corporate Income Tax Laws and Regulations
- Filing requirements
- General correspondence
- Billings
- Refunds
- Name and address changes
- Preliminary and Final Assessments

CONTACT: Corporate Income Tax Section
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327430
Montgomery, AL 36132-7430

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 4 of 32

TELEPHONE:	334-242-1200
EMAIL:	www.revenue.alabama.gov/mailform.cfm
	Select Corporate Income Tax from the dropdown list
FAX:	334-242-2537

FOR **PASS-THRU ENTITY QUESTIONS** (S CORPORATION OR PARTNERSHIP) REGARDING:

- Income Tax Laws and Regulations
- Filing requirements
- General correspondence
- Billings
- Refunds
- Name and address changes
- Preliminary and Final Assessments

CONTACT:	Pass-Thru Entity Unit
	Individual & Corporate Tax Division
	Alabama Department of Revenue
	P.O. Box 327441
	Montgomery, AL 36132-7441
TELEPHONE:	334-242-1033
EMAIL:	www.revenue.alabama.gov/mailform.cfm
	Select Partnerships/SCorps/Estates, Trusts from the dropdown list
FAX:	334-242-1030

OTHER INFORMATION:
Alabama's website - www.alabama.gov
Alabama Department of Revenue website – www.revenue.alabama.gov
Corporate Income Tax Electronic Filing Information – www.revenue.alabama.gov/incometax/corpefilemain.htm
State Master Schema - www.irs.gov/efile/article/0,,id=140378,00.html
Internal Revenue Service (IRS) – www.irs.gov
IRS 1120/1120S e-file information website - www.irs.gov/efile/article/0,,id=103789,00.html
IRS 1065 Modernized e-file website - http://www.irs.gov/efile/article/0,,id=153999,00.html
Federation of Tax Administrators (FTA) – www.taxadmin.org

SECTION 4: PARTICIPATION

APPLICATION TO PARTICIPATE
Those who wish to participate in the Federal/State Electronic Filing Program must first apply to the IRS by submitting Form 8633, Application to Participate in the Electronic Filing Program. IRS Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1120/1120S and Publication 3112, IRS e-file Application and Participation specifies the application process and requirements for federal participation. In order to begin e-filing tax returns, you must apply and be accepted as an Authorized IRS e-file Provider. The quickest way to apply is to use the IRS e-file Application On-Line. For more information go to the link below:

http://www.irs.gov/efile/article/0,,id=131140,00.html

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 5 of 32

The ADOR automatically accepts electronic filers (electronic return originators and transmitters) which have been accepted to participate in the Federal Electronic Filing Program. No additional registration is required on the part of electronic filers. This document, **Publication AL4163 Alabama Handbook for Electronic Filers of Corporate/Partnership Income Tax Returns (Tax Year 2008),** is to be used in conjunction **with IRS Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1120/1120S.**

IRS Publication 4163 provides detailed instructions on policies and procedures for the federal electronic filing program. All rules, regulations, and requirements governing tax preparers, transmitters, and originators of returns specified by the IRS are in effect for the ADOR. This document sets forth the requirements unique to the filing of Alabama corporate income tax returns. Together the documents specify the requirements for the joint electronic filing of Alabama corporate or partnership income tax returns and federal corporate or partnership income tax returns. **Therefore, electronic filers are encouraged to become thoroughly familiar with both documents.**

SECTION 5: ERO AND TRANSMITTERS RESPONSIBILITIES

Electronic Return Originators (EROs) and transmitters must be approved with the IRS in order to submit Fed/State or State-Only returns. EROs and transmitters must maintain a high degree of integrity, compliance, and accuracy to continue participation in the Alabama Electronic Filing Program.

CONFIDENTIALITY
Unauthorized access or disclosure of confidential taxpayer information will result in severe Federal and Alabama criminal and civil penalties. In accordance with Code of Alabama, 1975 §40-2A-10 disclosure of confidential information in violation of this statute is a class A misdemeanor.

COMPLIANCE
Alabama participates in the federal/state electronic filing program. Therefore, all **EROs and transmitters must meet *all* federal *and* state requirements**. The following guidelines compliment the IRS' guidelines.

- Comply with all federal and state procedures, requirements and specifications as defined in the following publications:

  ➢ IRS Publications 4163 - *Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S*

  ➢ IRS Publication 4164 - *Modernized e-File Guide for Software Developers and Transmitters*

  ➢ Alabama Publication AL4163 – *Alabama Handbook for Electronic Filers of Corporate/Partnership Income Tax Returns*

  ➢ Alabama Publication AL4164 - *Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate/Partnership Income Tax Returns*

  ➢ Alabama Publication AL4162 - *Alabama Corporate/Partnership Income Test Package*

  Alabama publications are not intended to alter or amend the IRS requirements and guidelines.

- Provide accurate Alabama income tax returns in correct electronic format for transmission.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 6 of 32

TIMELINESS OF FILING

EROs must ensure that electronic returns are filed in a timely manner. See Filing Chart below for due dates. The receipt date of the electronic transmission will constitute the receipt date of the return if the return is acknowledged as accepted by the Department. **Any return not acknowledged by the Department as "accepted" is considered not filed.**

FILING CHARTS

Return Due Date Chart Forms 20C, 20C-C, 20S, and PTEC for 20S Tax Year 2008				
Tax Period Beginning & Ending Dates	Tax Period	*Due Date (Weekends Considered)	6 Month Extension Due Date (Weekends Considered)	Tax Year of Return
1/1/08—12/31/08	200812	03/16/2009	09/15/2009	2008
2/1/08—1/31/09	200901	04/15/2009	10/15/2009	2008
3/1/08—2/28/09	200902	05/15/2009	11/16/2009	2008
4/1/08—3/31/09	200903	06/15/2009	12/15/2009	2008
5/1/08—4/30/09	200904	07/15/2009	01/15/2010	2008
6/1/08—5/31/09	200905	08/17/2009	02/15/2010	2008
7/1/08—6/30/09	200906	09/15/2009	03/15/2010	2008
8/1/08—7/31/09	200907	10/15/2009	04/15/2010	2008
9/1/08—8/31/09	200908	11/16/2009	05/15/2010	2008
10/1/08—9/30/09	200909	12/15/2009	06/15/2010	2008
11/1/08—10/31/09	200910	01/15/2010	07/15/2010	2008
12/1/08—11/30/09	200911	02/15/2010	08/16/2010	2008
Legal Due Date is the 15th of each month.				

Return Due Date Chart Forms 65 and PTEC for 65 Tax Year 2008				
Tax Period Beginning & Ending Dates	Tax Period	*Due Date (Weekends Considered)	6 Month Extension Due Date (Weekends Considered)	Tax Year of Return
1/1/08—12/31/08	200812	04/15/2009	10/15/2009	2008
2/1/08—1/31/09	200901	05/15/2009	11/16/2009	2008
3/1/08—2/28/09	200902	06/15/2009	12/15/2009	2008
4/1/08—3/31/09	200903	07/15/2009	01/15/2010	2008
5/1/08—4/30/09	200904	08/17/2009	02/15/2010	2008
6/1/08—5/31/09	200905	09/15/2009	03/15/2010	2008
7/1/08—6/30/09	200906	10/15/2009	04/15/2010	2008
8/1/08—7/31/09	200907	11/16/2009	05/17/2010	2008
9/1/08—8/31/09	200908	12/15/2009	06/15/2010	2008
10/1/08—9/30/09	200909	01/15/2010	07/15/2010	2008
11/1/08—10/31/09	200910	02/15/2010	08/16/2010	2008
12/1/08—11/30/09	200911	03/15/2010	09/15/2010	2008
*Legal Due Date is the 15th of each month.				

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 7 of 32

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended paper return must be filed.

RESPONSIBILITY TO CLIENTS

EROs have been entrusted with the task of filing a client's tax return and must assume the responsibility of ensuring that the return arrives at the Alabama Department of Revenue. In the event that the electronic Alabama return fails to arrive at its destination, EROs must notify their clients of the requirement to file a paper return.

FORM RETENTION REQUIREMENTS

The ERO is required to retain an electronic copy of all returns, forms and schedules submitted for a period of three years from the due date of the return or the date the return was filed, whichever is later. If the need arises, the Department may request any of the documents, in writing, and the ERO must provide a copy of the document within five working days of the request.

program revoked. Should an ERO decide to no longer remain in the business, the Department must be notified, in order to, determine the proper resolution of electronic filing program documents and records.

SECTION 6: MONITORING AND SUSPENSION

The Department will monitor the quality of electronic transmissions. If the quality is unacceptable, The Department will contact the ERO, software developer or transmitter. The Department will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. **The Department reserves the right to suspend the electronic filing privilege of any electronic filer, software developer or transmitter who varies from the requirements, specifications and procedures stated in this guide or any corresponding administrative rules, or who does not consistently transmit error-free returns.** When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

SECTION 7: GENERAL INFORMATION

THE DEPARTMENT WILL ACCEPT THE FOLLOWING RETURN TYPES:

- Fed/State Original
- State Only

The E-File Program works best when the Federal and State returns are filed together in one transmission to the IRS (although this is not always possible). Upon receipt, the Internal Revenue Service will validate and verify the federal return data. The IRS will either accept or reject the federal return. The state return is only available to the Department after the federal return is accepted by IRS. If a Fed/State submission is rejected by IRS, the state will not receive the state return portion. The Fed/State submission must be re-submitted.

State-Only Electronic Return Transmissions - IRS provides the ability for an ERO or individual to transmit/retransmit a state return through the fed/state system without simultaneously transmitting a federal return. There is no difference in the transmission sequence. State-Only returns are transmitted to IRS, validated and made available for states to download in the same fashion as with the traditional fed/state transmission. This provides a means for individuals who file multiple state returns to have each participating state's return electronically filed. However, each state return must be transmitted separately. The taxpayer's federal return must be completed, transmitted and accepted by IRS before transmitting/re-transmitting a State-Only return.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 8 of 32

SUPPORTED ALABAMA FORMS:
 The Department will support the following forms and schedules for Corporate return processing:
- Alabama Form 20C (Schedules A, B, C, D-1, D-2,E, F, Other Information, and AB).
- Alabama Form 20C-C (Schedules AS, B)
- Alabama Form 20S(Schedules A, B, C, D, E, F, G, H, K) with Alabama Schedule K-1 and Alabama Schedule NRA (NRA must also be included as a Binary Attachment)
- Alabama Form 65 (Schedules A, B, C, D,E, K) with Alabama Schedule K-1 and Alabama Schedule NRA (NRA must also be included as a Binary Attachment)
- Alabama Form PTEC and Schedule PTE-CK1
- Other schedules as binary attachments

The complete federal return and the necessary supporting schedules as submitted to the IRS are required to be submitted in XML and PDF format along with the Alabama return. If the taxpayer is included in the federal return of a consolidated group, a copy of the pro-forma federal return for the company must be included along with the first four pages of the consolidated federal return. Failure to attach the complete federal return with the necessary supporting schedules may result in the imposition of delinquent penalties.

EXCLUSIONS FROM CORPORATE/PARTNERSHIP ELECTRONIC FILING INCLUDE:
- Returns for a Tax Year prior to 2006 (20C) and prior to 2007 (20S, 65)
- Amended returns
- 52-53 week filer returns
- Name Change Returns

Initially, Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

SECTION 8: ATTACHMENTS TO THE ELECTRONIC RETURN

The tax return may also include non-XML documents, known as "binary attachments", submitted in PDF format. Approved tax preparation software must provide the necessary instructions for creating and submitting all required attachments. These attachments include items from the following sources:

- Required by the return. Example – a line on the form states "attach itemized schedule"
- Required by the form instructions. Example – instructions state "attach a statement to line XX…"

Approved MeF tax preparation software should provide the necessary instructions for creating, scanning or exporting documents in PDF format and submitting theses documents as attachments that are required by Alabama and IRS Publications, Code, and/or Regulations. Preparers will create the binary attachments as pdf documents and submit them as electronic files attached to the MeF return. Check with your software provider to see if your software will support binary attachments.

These binary attachments are included to allow taxpayers to provide requested documentation that includes required signatures and third party documents as required by forms and instructions (AL8453-C signature document, signed copy of lease, signed appraisal statement, etc).

MeF tax preparation software must use the following names for binary attachments because they will be validated by business rules.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 9 of 32

Required Binary Attachments	Required Binary Attachment Title
AL-8453C Corporate/Partnership Income Tax Return Declaration for Electronic Filing	AL8453C.pdf
Copy of the Federal submitted to the IRS (Form 1120, 1120S, 1120A, 1120F, 990T,1065, etc)	Federal1120.pdf / Federal1120S.pdf / Federal1120A.pdf / Federal1120F.pdf, Federal990T.pdf /Federal1065.pdf
Conditional Binary Attachments	**Required Binary Attachment Title**
Consolidated 1120 Pages 1-4 (If applicable)	Consolidated1120.pdf
Pro forma 1120 (If applicable)	Proforma1120.pdf
Federal Form 851 (if applicable)	Federal 851.pdf
Signed Schedule NRAs – Non-resident Agreements (if applicable) (20S/65)	ALNRA.pdf
Alabama 20C-CRE – Election to File Consolidated Income Tax Return (if applicable)	AL20CCRE.pdf
If the Multistate Corporation Separate Accounting checkbox (MultiStateCorpSepAcct) is checked. A copy of the Separate Accounting Approval letter signed by the Commissioner of Revenue must be attached	SeparateAccountingApproval.pdf
If the taxpayer is a member of a affiliated group which files a consolidated federal return the parent company's current Federal Income Tax Deduction Election (1552) letter must be attached along with the Federal Income Tax Deduction Calculations	1552ElectionCalculations.pdf
.PDF copy of each Alabama corporate income tax return (page 1 only) where the Net Operating Loss listed on Schedule B that is more than six years old	NOLYYYYAL20CPg1.pdf
Alabama 20C/20S/65 additional depreciation allowed by Economic Stimulus Act of 2008 (computation for the difference)	Section179AddBack.pdf
Alabama Form 2220AL Underpayment of Estimated Tax for Corporations (if applicable)	Form2220AL.pdf
Enterprise Zone Capital Credit calculations (if applicable) - This PDF should include Schedule EZ, Certificates and all calculations.	EnterprizeZoneCredit.pdf or CreditStatements.pdf if combined with other credit statements
Employer Education Credit calculations (if applicable) - This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	EmployerEducationCredit.pdf or CreditStatements.pdf if combined with other credit statements
Income Tax Credit calculations (if applicable) - This PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit.	IncomeTaxCredit.pdf or CreditStatements.pdf if combined with other credit statements

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 10 of 32

Tax Increment Fund Payment Credit calculations (if applicable) - This PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project.	TaxIncrementFundPymtCredit.pdf or CreditStatements.pdf if combined with other credit statements
Coal Tax Credit calculations (if applicable) - This PDF should include a detailed schedule computing the coal tax credit.	CoalTaxCredit.pdf or CreditStatements.pdf if combined with other credit statements
Capital Tax Credit (if applicable) - This PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	CapitalTaxCredit.pdf or CreditStatements.pdf if combined with other credit statements
Other Reconciliation Items (20S if applicable)- This PDF must clearly explain the nature and amounts of the reconciling items.	OtherReconcilationItems.pdf or Statements.pdf if combined with other statements
Other Separately Stated Items (20S if applicable)-This PDF must clearly explain the nature and amounts of the other separately stated items.	OtherSeparatelyStatedItems.pdf or Statements.pdf if combined with other statements
Separate Non-Business Income/Loss (20S/65 if applicable) This PDF must identifying the nature and amounts of the separately stated non-business items.	SeparateNonBusiness.pdf or Statements.pdf if combined with other statements
Other Expense Portfolio Income (20S/65 if applicable)- This PDF must identify the nature and amounts of the other expenses related to portfolio income.	OtherExpenses.pdf or Statements.pdf if combined with other statements
If there is Tax Due on the 20S return - A PDF with a computation schedule must be submitted.	StateIncTaxSCorp.pdf or Statements.pdf if combined with other statements

For all other binary attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples of meaningful names.

CONDITION	BINARY ATTACHMENT TITLE
If the regulations require you to attach a merger agreement.	1120 Merger Agreement for XYZ Corporation or Statements.pdf if combined with other statements
If required to attach a detailed schedule of Other Income.	OtherIncome.pdf or Statements.pdf if combined with other statements
If required to attach a schedule of Other Property for Schedule D1 or Schedule C (20S/65).	SchD1OtherProperty.pdf / SchCOtherProperty.pdf or Statements.pdf if combined with other statements
If shareholder notes are more than 40 characters (20S/65 – K-1)	ShareholderNotes.pdf or K1Statements.pdf
If state notes are more than 20 characters (20S/65 K-1)	StateAdditionalInformation.pdf or K1Statements.pdf

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 11 of 32

Calendar year 2008 and fiscal years or short-years that begin on or after January 1, 2008 may be electronically filed. The tax year begin date and the tax year end date must be completed if the Fiscal Year (FY) or Short Year (SY) check box is selected. If the Calendar year (CY) check box is selected the tax year begin date and tax year end date will be January 1, 2008 and December 31, 2008 respectively. Initially, Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

The Alabama Corporate Income Tax Return - Form 20C, Alabama Consolidated Corporate Income Tax Return - Form 20C-C, S Corporation Information/Tax Return – Form 20S and Alabama Partnership Information Return – Form 65 are not considered complete and properly filed unless a copy of the appropriate federal return (Form 1120, 1120A, 1120F, 990T, 1120S, 1065 etc) is attached. Failure to attach the complete federal return with the necessary supporting schedules (such as Schedule D, Form 4797 and spreadsheet of income statements for all corporations included in the Federal Consolidated Return) can result in rejection of the return and may result in the imposition of delinquent penalties.

The total amount of the corporation's income tax liability for the period is due on or before the un-extended due date of the return. Form BIT-V should be used to pay any balance of tax due after all estimated payments and credits have been allowed. Any balance of tax due and not paid on or before the due date will be subject to a failure to timely pay penalty and will accrue interest at the rate established by the Secretary of the Treasury under the authority of 26 U.S.C. §6621. Beginning Tax Year 2008 an automatic six month extensions will be granted- **no request is required.**

SPECIAL INSTRUCTIONS FOR FORM 20C

If Corporation operating only in Alabama (Filing Status 1) is checked then the Alabama Apportionment factor must be 100%.

If Multistate Corporation Apportionment (Filing Status 2) is checked then Schedule D-1 must be completed.

If Multistate Corporation-Percentage of Sales (Filing Status 3) is checked then Schedule D-2 must be completed. This schedule should only be used by taxpayers whose only activity within Alabama consist of sales and does not include owning or renting real estate or tangible personal property, and whose gross Alabama sales do not exceed $100,000.00. See Section 40-18-23 for further information.

If Multistate Corporation-Separate Accounting (Filing Status 4) is checked then the prior written approval document signed by the Alabama Department of Revenue Commissioner must be attached (SeparateAccountingApproval.pdf).

Proforma Return - files as part of Alabama Affiliated Group (AAG) (Filing Status 5) is not an available option for taxpayers who do not have a valid election to file a consolidated Alabama return. A Proforma Form 20C should be completed for each member of the AAG and the parent should file the Consolidated Corporate Income Tax Return Form 20C-C.

Schedule A - Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income: Alabama income tax law is similar, but not identical, to the federal income tax law. It is necessary to make certain adjustments to reconcile federal taxable income before federal net operating loss to total taxable income from all locations computed in accordance with Alabama income tax law and

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 12 of 32

rules before adjustments for federal income tax and net operating loss carryforward. Multistate Corporations must not use Schedule A to make adjustments for nonapportionable (nonbusiness) items. Adjustments for these items must be made on Schedule C. Reconciliation Adjustments must equal Total Additions minus Total Deductions

Schedule B - Alabama Net Operating Loss Carryforward Calculation must be completed to report Alabama net operating loss deductions. The Alabama net operating loss deduction is limited to net operating losses incurred by a corporation which did business in Alabama and filed Alabama corporate income tax returns in prior taxable years. (**You must attach copies of the Alabama corporate income tax returns (page 1 only) for all applicable years that are <u>more than</u> six years old**. This would include tax periods where the net operating loss was used.

Schedule C - Allocation of Nonbusiness Income, Loss, and Expense should only be used if Multistate Corporation Apportionment - Filing Status 2, page 1 is checked. This schedule is used to report all items of nonbusiness income, nonbusiness loss, and nonbusiness expense. These items are excluded from apportionable income and are allocated either to Alabama or to another state.

Schedule D-1 Apportionment Factor should only be used if Multistate Corporation Apportionment - Filing Status 2, page 1 is checked. This schedule must be completed to report the corporation's business activity in Alabama represented by the apportionment percentage. The Alabama apportionment factor must equal the sum of the Alabama property factor, Alabama payroll factor and the Alabama Sales factor divided by 3. If the total average property-everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if payroll everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if total sales everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.

Schedule D-2 Percentage of Sales should only be used if Multistate Corporation – Percentage of Sales Filing Status 3, page 1 is checked. This schedule should be used only by taxpayers whose **only activity** in Alabama consists of **sales** and **does not include owning or renting real estate or tangible personal property**, **and** whose **gross Alabama sales do not exceed $100,000**.

Schedule E Federal Income Tax (FIT) Deduction/ (Refund) should be used to compute the amount of the corporation's federal income tax deduction allowed for Alabama corporate income tax purposes. Corporations filing a consolidated federal return must complete the entire schedule. Corporations filing separate company federal returns should complete lines 6-12 of this schedule only. Lines 1-5 are used to compute the amount of the consolidated federal tax liability attributable to the company filing Form 20C. Taxpayers utilizing method 1552(a)(3) must attach a copy of the corporation's federal income tax deduction workpapers. Even if the taxpayer is filing as part of a consolidated federal return, taxpayer's utilizing method 1552(a)(3) should skip to line 6. **Lines 1-5 of this schedule will only work for those taxpayers using methods 1552(a)(1) or 1552(a)(2).**

Schedule F Credits/Exemptions:

Alabama Enterprise Zone Credit/Exemption: Corporations eligible for the tax credit must be approved by the Alabama Department of Economic and Community Affairs (ADECA) and must also receive certification annually from ADECA. **Each corporation qualified for and receiving an Alabama Enterprise Zone Credit is required to complete and file Schedule EZ and the certificate of Certification and computations with the Form 20C return. If a C corporation is a member or partner of a pass through entity that is eligible for the enterprise zone credit, the credit is distributed to each partner or member based on the percentage of ownership; Schedule EZ-K1 is required to be attached to the C corporation Form 20C return.**

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 13 of 32

Employer Education Credit: Corporations eligible for the tax credit must have written approval from Alabama Department of Education. A copy of the document of approval along with a detailed schedule (including actual costs incurred, employee employment period) computing the credit must be filed with form 20C (EmployerEducationCredit.pdf).

Income Tax Credit: Corporations eligible for the tax credit must have written approval. The credit cannot exceed the lesser of (1) tax due, or (2) the amount paid pursuant to the financing agreement in the year for which tax is due, corresponding to debt service on the project obligations. A copy of the certificate/document of approval, computation of income generated from project, support for amount paid, and computation of credit must be filed with form 20C (IncomeTaxCredit.pdf).

Tax Increment Fund Payment Credit: Corporations eligible for the tax credit must have written approval. The credit is allowed for any payments into the fund with respect to corporate income tax due, for the year, on income generated by or arising from the project. Such credit cannot exceed the lesser of the amount of income tax due or the amount (exclusive of job development fees) paid into the tax increment funds. The document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project must be filed with form 20C (TaxIncrementFundPaymentCredit.pdf)

Coal Tax Credit: Corporations doing business in Alabama as a producer of coal mined in Alabama are allowed a credit against the Alabama income tax liability. The credit is one dollar per ton of the increase in Alabama coal produced for the year over the Alabama coal produced in the prior year. A detailed schedule computing the coal tax credit must be filed with form 20C (CoalTaxCredit.pdf)

Capital Tax Credit: Corporations eligible for the tax credit must have written approval from the Alabama Department of Revenue prior to the project entity taking the credit. The credit allowable is up to 5 percent of the qualifying project's allowable capital costs for each of 20 years, limited to the tax liability generated by or arising out of the qualifying project, and is applied after all deductions, exemptions and other credits have been taken. The corporation is required to complete and attach Form AR with the Form 20C return to be eligible to receive the capital credit. If the C Corporation is a member or partner of an investing company that has a qualifying project, the C Corporation must complete and attach Form K-RCC with Form 20C. All documentations should be scanned into one pdf (CapitalTaxCredit.pdf) and filed with form 20C. If a capital credit is claimed on Form 20C, the project number must be entered in the space provided on line 6 of Schedule F.

Total Credits must equal the sum of Enterprise Zone Credit, Employer Education Credit, Income Tax Credit, Tax Increment Fund Payment Credit Coal Tax Credit and Capital Tax Credit.

Other Information Schedule should be used by all taxpayers without regard to Filing Status. This schedule request additional information, and requires additional forms and/or attachments as applicable to each corporate taxpayer.

See Form 20C instructions

<div align="center">SPECIAL INSTRUCTIONS FOR FORM 20C-C</div>

Do not use Alabama Consolidated Corporate Income Tax Return Form 20C-C if you are not the parent of the Alabama Affiliated Group. The Form 20C-C must be filed by all Alabama Affiliated Group's (AAG) with a binding consolidated election. All transactions between and among members of the AAG shall be reported on an arms length basis. In addition to the separate company calculation, there may be additional expense items with limitations based on Alabama consolidated taxable income. Credits are not allowed to exceed Alabama consolidated taxable income.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 14 of 32

Please see our Web site at www.revenue.alabama.gov for instructions on filing a Consolidated Corporate Income Tax Return.

In order for Form 20C-C to be complete, a Proforma Form 20C should be completed, including all appropriate schedules, for each separate nexus member of the AAG and attached behind Form 20C-C. Any Form 20C-C filed without the completed and attached Proforma return for each separate member of the AAG, will be considered incomplete and not properly filed. .

Alabama Consolidated Corporate Income Tax Return - Form 20C-C, is not considered complete and properly filed unless a copy of the appropriate federal return (Form 1120, 1120A, 1120F, etc) is attached. Failure to attach the complete federal return with the necessary supporting schedules and statements for all corporations included in the Federal Consolidated Return can result in rejection of the return and may result in the imposition of delinquent penalties.

The total amount of the corporation's income tax liability for the period is due on or before the un-extended due date of the return. If the return is to be filed under automatic 6 month extension, Form BIT-V should be used to pay any balance of tax due after all estimated payments and credits have been allowed. Any balance of tax due and not paid on or before the due date will be subject to a failure to timely pay penalty of 1% per month, up to 25% in accordance with Section 40-2A-11, and will accrue interest as provided in Section 40-1-44 and at the rate established by the Secretary of the Treasury under the authority of 26 U.S.C. §6621. Extensions request may now be filed electronically at www.alabamainteractive.org/taxextension/. If payments were made by any corporation other than the AAG parent corporation, please attach a detailed list showing the name of the corporation who made the payment, including the FEIN of the corporation and the amount paid.

Proforma Return - files as part of Alabama Affiliated Group (AAG) (Filing Status 5) is not an available option for taxpayers who do not have a valid election to file a consolidated Alabama return. A Proforma Form 20C should be completed for each member of the AAG and the parent should file the Consolidated Corporate Income Tax Return Form 20C-C. Please see our Web site at www.revenue.alabama.gov for instructions on filing a Consolidated Corporate Income Tax Return.

If a corporation is a member of an affiliated group which files a consolidated federal return, additional schedules are required. See "Other Information" on page 4 of the Form 20C for these filing requirements.

Schedule AS - The information requested on this schedule is needed to identify each member of the AAG that is subject to the Alabama Corporation Income Tax and which may also be subject to the Alabama Business Privilege Tax.

Attach a copy of Federal Form 851, Affiliations Schedule. Complete Schedule AS, Alabama Affiliations Schedule for each year a consolidated return is filed.

Schedule B - Alabama Consolidated Net Operating Loss Carryforward Calculation (Section 40-18-35.1 and 40-18-39h) For taxable years beginning after December 31, 1984, a net operating loss (NOL) may be carried forward for a maximum of 15 years. There is no provision in Alabama tax law that allows corporations to carry a net operating loss back to prior taxable years. This schedule must be completed in order to claim the NOL deduction. **Copies of the Alabama corporate income tax returns (page 1 only) for all applicable years <u>more than</u> six years old must be attached, including tax periods where the NOL's were utilized.**

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 15 of 32

See Section 40-18-39(h) which states, "If in a taxable year before the corporation became a member of an Alabama affiliated group that has elected to file an Alabama consolidated return, the corporation incurred a NOL, the deductibility of the loss on the Alabama consolidated return shall be limited to only the amount necessary to reduce to zero the Alabama taxable income, calculated on a separate return basis, of the corporation that incurred the NOL. Except as provided in the preceding sentence, the separate return limitation year (SRLY) rules contained in 26 U.S.C. Section 1502 shall apply."

Note: Please complete Form 20C-C Schedule B for the AAG Consolidated portion of the NOL only. The separate company Proforma Form 20C, Schedule B, should be used to compute the separate company NOL's.

Note: Please begin the net operating loss schedule with the oldest loss year first, ending with the most current loss year. Please list loss years only. Tax years that utilize net operating losses should not be listed. The utilized losses are shown in column 3.

The Alabama net operating loss deduction is limited to net operating losses incurred by a corporation which did business in Alabama and filed Alabama corporate income tax returns in prior taxable years.

See Form 20C-C instructions

SPECIAL INSTRUCTIONS FOR FORM 20S

The Alabama S Corporation Information/Tax Return – Form 20S requires that an Alabama Schedule K-1 be completed for any entity that was a shareholder at any time during the taxable year. The Alabama Form 20S is not considered complete and properly filed unless a copy of the federal Form 1120S with all federal K-1s are attached. Failure to attach the complete federal return with the necessary supporting schedules and all applicable Nonresident Shareholder Agreement forms (Sch NRA) will result in rejection of the return and may result in the imposition of delinquent penalties.

The Alabama Form 20S is due by the 15th day of the 3rd month after the end of the tax year. If the return cannot be filed by the due date an automatic extension of time to file the return (up to a maximum of 6 months) will be granted if the return is filed within the six-month automatic extension period.

If Multistate Operation is checked then Schedule B, C, and D must be completed. Section 40-18-22, Code of Alabama 1975, requires Alabama S corporations that are doing business both within and without the State of Alabama to allocate and apportion their income in accordance with Chapter 27, Title 40, Code of Alabama 1975 (also known as the Multistate Tax Compact). See the Alabama Department of Revenue's Web site (www.revenue.alabama.gov) for Alabama's multi-state taxation laws and regulations.

Schedule A – Computation Of Separately Stated And Nonseparately Stated Income/Tax: Alabama income tax law is similar, but not identical, to federal income tax law. It is necessary to make certain adjustments to reconcile federal taxable income in accordance with Alabama income tax law and rules. Multistate Corporations must not use Schedule A to make adjustments for non-apportionable (non-business) items. Adjustments for these items must be made on Schedule B.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 16 of 32

Schedule B - Allocation of Non-business Income, Loss, and Expense should only be used if Multistate Operation, page 1 is checked. This schedule is used to report nonbusiness income, nonbusiness losses, and nonbusiness expenses. Nonbusiness items can be both nonseparately stated items and separately stated items. Nonbusiness items are not subject to the multistate apportionment requirements of Chapter 27, Title 40, Code of Alabama 1975, but are allocated directly to Alabama or another state, in accordance with the Multistate Tax Compact. See the Alabama Department of Revenue's Web site (www.revenue.alabama.gov) for Alabama's multistate taxation laws and regulations.

Schedule C Apportionment Schedule should only be used if Multistate Operation is checked on page 1. This schedule must be completed to report the Alabama business activity of an Alabama S corporation. The Alabama apportionment factor must equal the sum of the Alabama property factor Alabama payroll factor and the Alabama Sales factor divided by 3. If the total average property-everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if payroll everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if total sales everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.

Schedule D Apportionment of Federal Income Tax should be completed to compute the amount of the corporation's federal income tax deduction allowable for/apportioned to Alabama.

The Federal income tax apportioned to Alabama must equal the product of the Federal income tax from Federal Form 1120S multiplied by the Federal income tax apportionment factor.

Schedule E Apportionment and Allocation of Income to Alabama this schedule calculates the nonseparately stated income allocated and apportioned to Alabama from entries and prior calculations in other schedules within the Form 20S.

Schedule F Alabama Accumulated Adjustments Account computes the Accumulated Adjustments Account for Alabama. The AAAA may not equal the Accumulated Adjustments Account of federal Form 1120S.

Schedule G Tax Credits should be completed only if any tax credit detailed below will be taken at the S corporation level. All credits detailed below are provided on a pass-through basis for all shareholders of eligible S corporations.

Employer Education Tax Credit - corporations eligible for the tax credit must have written approval from Alabama Department of Education. A copy of the document of approval along with a detailed schedule (including actual costs incurred, employee employment period) computing the credit must be filed with Form 20S (EmployerEducationCredit.pdf).

Coal Tax Credit - corporations doing business in Alabama as a producer of coal mined in Alabama are allowed a credit against the Alabama income tax liability. The credit is one dollar per ton of the increase in Alabama coal produced for the year over the Alabama coal produced in the prior year. A detailed schedule computing the coal tax credit must be filed with form 20S (CoalTaxCredit.pdf)

Total Credits must equal the sum of Employer Education Tax Credit, and Coal Tax Credit.

Schedule H Other Information Schedule: all S corporations must complete this schedule providing the requested additional information as applicable to each corporate taxpayer.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 17 of 32

Schedule K Distributive Share Items:

Amounts entered in the Alabama Amount column must equal the product of the
Amount entered in the Federal Amount column multiplied by the Apportionment Factor.

The Alabama Schedule K-1 is a required for the Alabama Form 20S. The Alabama Schedule K-1 is
similar to the federal Schedule K-1 in that it is used to report the pass-through entity owners' share
of income, deduction, credits and other items. An Alabama Sch K-1 must be included for each
shareholder of the s-corporation during the tax period. The amounts reported in Part III should
equal the corresponding Alabama amount from Form 20S Schedule K multiplied by the
shareholders percent of ownership. If a non-resident agreement (Sch NRA) is attached for a
shareholder then shareholder's state of legal residence must be completed and the Sch NRA
checkbox must be checked.

Schedule NRA Non-resident Agreement - An Alabama S corporation may file the agreement of
each non-resident shareholder of the entity to file a return and make timely payments of all taxes
imposed on the shareholder with respect to the income of the Alabama S corporation, and to be
subject to personal jurisdiction in this State for the purpose of collection of unpaid income tax,
together with related interest and penalties, from the non-resident owner/shareholder. Copies of
Schedule NRA should be included with Form 20S.

See Form 20S Instructions

SPECIAL INSTRUCTIONS FOR FORM 65

The Alabama Partnership/Limited Liability Company Return of Income – Form 65 also requires that
an Alabama Schedule K-1 be completed for any entity that was a partner or owner during the
taxable year. The Alabama Form 65 is not considered complete and properly filed unless a copy of
the federal Form 1065 with all federal K-1s are attached. Failure to attach the complete federal
return with the necessary supporting schedules and all applicable Nonresident Shareholder
Agreement forms (Sch NRA) will result in rejection of the return and may result in the imposition of
delinquent penalties.

Returns made on the basis of calendar year shall be filled on or before the 15th day of April
following the close of the calendar year. Returns made on the basis of fiscal year shall be filed on
or before the 15th day of the fourth month following the close of the fiscal year. If the return cannot
be filed by the due date an automatic extension of time to file the return (up to a maximum of 6
months) will be granted if the return is filed within the six-month automatic extension period.

If Multistate Operations is checked then Schedule B, C, and D must be completed. Section 40-18-
22, Code of Alabama 1975, requires partnerships and limited liability companies that are doing
business both within and without the State of Alabama to allocate and apportion their income in
accordance with Chapter 27, Title 40, Code of Alabama 1975 (also known as the Multistate Tax
Compact). See the Alabama Department of Revenue's Web site (www.revenue.alabama.gov) for
Alabama's multistate taxation laws and regulations.

Schedule A – Computation Of Separately Stated And Nonseparately Stated Income/Tax: Alabama
income tax law is similar, but not identical, to federal income tax law. It is necessary to make
certain adjustments to reconcile federal taxable income in accordance with Alabama income tax law
and rules. Multistate Corporations must not use Schedule A to make adjustments for
nonapportionable (nonbusiness) items. Adjustments for these items must be made on Schedule B.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 18 of 32

Schedule B - Allocation of Nonbusiness Income, Loss, and Expense should only be used if Multistate Operation, page 1 is checked. This schedule is used to report nonbusiness income, nonbusiness losses, and nonbusiness expenses. Nonbusiness items can be both nonseparately stated items and separately stated items. Nonbusiness items are not subject to the multistate apportionment requirements of Chapter 27, Title 40, Code of Alabama 1975, but are allocated directly to Alabama or another state, in accordance with the Multistate Tax Compact. See the Alabama Department of Revenue's Web site (www.revenue.alabama.gov) for Alabama's multistate taxation laws and regulations.

Schedule C Apportionment Schedule should only be used if Multistate Operation page 1 is checked. This schedule must be completed to report the Alabama business activity of an Alabama Partnership/Limited Liability Company. The Alabama apportionment factor must equal the sum of the Alabama property factor, Alabama payroll factor and the Alabama Sales factor divided by 3. If the total average property-everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if payroll everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if total sales everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.

Schedule D Apportionment and Allocation of Income to Alabama calculates the nonseparately stated income allocated and apportioned to Alabama from entries and prior calculations in other schedules within the Form 65.

Schedule E Required Information Schedule should be used by all taxpayers without regard to Filing Status. This schedule requests additional information, and requires additional forms and/or attachments as applicable to each taxpayer.

Schedule K Distributive Share Items:
Amounts entered in the Alabama Amount column must equal the product of the amount entered in the Federal Amount column multiplied by the Apportionment Factor.

The Alabama Schedule K-1 is a required for the Alabama Form 65. The Alabama Schedule K-1 is similar to the federal Schedule K-1 in that it is used to report the pass-through entity owners' share of income, deduction, credits and other items. An Alabama Schedule K-1 must be included for each partner in the partnership during the tax period. The amounts reported in Part III should equal the corresponding Alabama amount from Form 65, Schedule K multiplied by the shareholders percent of ownership. If a non-resident agreement (Sch NRA) is attached for a shareholder then shareholder's state of legal residence must be completed and the Sch NRA checkbox must be checked.

Schedule NRA Non-resident Agreements -an Alabama Subchapter K entity may file the agreement of each non-resident owner of the entity to file a return and make timely payments of all taxes imposed on the owner with respect to the income of the Alabama Subchapter K entity, and to be subject to personal jurisdiction in this State for the purpose of collection of unpaid income tax, together with related interest and penalties, from the non-resident owner/shareholder. Copies of Schedule NRA should be included with Form 65.

See Form 65 Instructions.

SPECIAL INSTRUCTIONS FOR FORM PTEC

An Alabama Subchapter K entity/S corporation may file composite returns and make composite payments on behalf of some or all of its non-resident owners/shareholders if there are one or more

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 19 of 32

non-resident owners/shareholders during any part of the taxable year. By filing Form PTE-C no further filing may then be required by an individual owner/shareholder. If an individual non-resident owner/shareholder has other income in Alabama or is due a refund a Form 40NR, Alabama Individual Nonresident Income Tax Return must be filed by that owner/shareholder.

The PTEC for calendar year 2008 is due on or before March 16, 2009 for S Corporations,   and April 15, 2009 for Partnerships. For fiscal year or short-year taxpayers, the return is due on or before the 15th day of the 3rd month following the close of the tax period for S Corporations, and on or before the 15th day of the 4th month following the close of the tax period for Partnerships. A completed Alabama Schedule K-1 for each owner/shareholder included on Form PTE-C should be submitted with Form 65/Form 20S.

Schedule PTE-CK1 should be completed for each non-resident owner/shareholder for which the company is making a composite payment.

  See Form PTE-C Instructions.

Visit our Web site at www.revenue.alabama.gov for additional information or current law changes.

SECTION 10: SIGNING AN ELECTRONIC RETURN (AL8453-C)

As with any corporate/partnership income tax return submitted to the Department on paper, **an electronic corporate/partnership income tax return must be signed by an authorized corporate officer/partner and the paid preparer, if applicable.**

Corporation/Partnership - The Corporation/Partnership (taxpayer) must designate an officer/partner responsible for signing the income tax return. **The officer/partner must sign and date the AL8453-C "Corporate/Partnership Income Tax Declaration for Electronic Filing" to authorize the origination of the electronic submission of the return prior to the transmission of the return.** The Declaration includes the taxpayer's declaration that the return is true, correct and complete, as well as the taxpayer's Consent to Disclosure. The Consent to Disclosure authorizes the Department to disclose information to the taxpayer's Authorized IRS e-file Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS. **If the electronic return data on a corporate income tax return is changed after the taxpayer has signed the Declaration, the taxpayer must sign a new declaration if the amounts differ.**

ERO - The ERO must sign and complete the requested information in the "Declaration of Electronic Return Originator (ERO) and Paid Preparer section after thoroughly reading the declaration. An ERO may authorize members of its firm or designated employees to sign for the ERO, but the ERO is still responsible for all electronically filed returns originated by its firm. EROs do not have to disclose their EIN or SSN on the copies they provide to taxpayers.

Paid Preparer - If the return was prepared for a fee, the paid preparer must also sign the AL8453-C. If the paid preparer is also the ERO, the preparer may check the "Also the Paid Preparer" box and not complete the "Paid Preparer's Use Only" section. Paid Preparers do not have to disclose their SSNs or EINs on the copies they provide to taxpayers.

The ERO or taxpayer must ensure that the software they are using allows for binary attachments. (See Section 8 titled Attachments to the Return). The Form AL8453-C must be completed and signed by all required parties and then scanned to create a pdf document. The pdf document must then be included

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 20 of 32

as part of the electronic return. The binary attachment must be named "AL8453C.pdf". The software you use will provide instructions for including the scanned document with your electronic tax return.

See Appendix I for the AL8453-C

SECTION 11: TRANSMITTING THE RETURNS

Authorized E-File providers can transmit returns to the IRS MeF system for Federal and State return processing. State submissions can be made as a Federal return with a State Return attached, called a Fed/State return, or just a State return, known as a State Only submission. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions can be contained in a single message payload.

Packaging of data and transmission payload must be in the proper format.

Returns filed in XML format with SOAP attachments allow for binary attachments to the submission. These attachments may consist of Signature documents, balance sheets, statement records, or other types of documentation. The allowed file type for attachments is file extension .PDF. The file order of attachments and procedures must follow IRS requirements for binary attachments as found in IRS publication 4163. The Department will allow for binary attachments to the state return.

Send data elements only if they contain data values. Do not send empty data elements (i.e., zero financial fields, unused elements, etc.).

Other Packaging Guidelines:

- A submission contains either an IRS return or a state return

- Each submission is a separate file.

- Each federal return must be submitted in the agreed upon IRS XML format.

- Each state return must be submitted in the XML format specified and agreed to by IRS, state agencies, transmitters, and software developers. The Fed/State 1120 Deployment Team Super-schema can be downloaded from http://www.irs.gov/efile/article/0,,id=140378,00.html.

- Each state return must include a copy of the FEDERAL RETURN as submitted to the IRS and any attachments associated with that federal return. If the taxpayer is included in the federal return of a consolidated group, a copy of the pro-forma FEDERAL RETURN for the company must be included along with the first four pages of the consolidated federal return.

- If the IRS rejects a Fed/State submission, the state will NOT receive the state return portion. The Fed/State submission must be resubmitted.

- Each submission must be in Zip Archive format.

- No nesting of Zip archive files or returns will be allowed. (i.e. one submission, one zip.)

- The SOAP message itself must not be compressed or zipped.

- The message contains a header, a body, and an attachment. See Modernized E-File Logical ICD Model for message layout and message technical specifications.

- ERO's and transmitters must be approved with the IRS in order to submit Fed/State or State Only returns.

- The Department will produce an acknowledgement of acceptance or rejection for each state submission. The transmitter may then retrieve the Department's acknowledgement from the IRS.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 21 of 32

The Department will generate an acknowledgement for all returns received. The acknowledgement record/XML schema format is included in this publication. The Alabama acknowledgement types are:

ACCEPTED

This acknowledgement indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required regarding the transmission. **Any return not acknowledged by the Department as "accepted" is considered not filed.**

REJECTED

This acknowledgement indicates the electronic return was received and failed to successfully complete the pre-entry validation process. The acknowledgement will contain a code indicating the error causing the rejection. The error condition must be corrected and the return can then be re-transmitted as a "State-Only" or corrected and submitted as a paper return. Returns prepared with software that is not approved by the Department will be rejected.

Unless authorized by the taxpayer to discuss the return with the preparer (see the 2005 Alabama Form AL8453-C), the Department will communicate directly with the taxpayer if additional information is needed to correct a return. EROs and transmitters will only be given limited information about the tax return, pursuant to the limited disclosure statement on Alabama Form AL8453-C, including acknowledgment of receipt by the Department through the IRS and the reason for any processing delay.

See Appendix II for Alabama Error Reject Codes. Also see the business rules document for field length specifications and other business rules including **Validation Error Codes** and descriptions on the department's web site at www.revenue.alabama.gov/incometax/corpefilemain.htm.

EROs and Transmitters should allow 5 business days to receive the State acknowledgement before contacting the Department.

ERROR CATEGORIES:
All MeF business rules are divided into 12 error categories. The first eight categories validate the XML data:
1. Multiple Document – more than the required number of documents are included in the tax return.
2. Missing Document – a tax return document is required but was not included in the tax return.
3. Data Mismatch – the data in two fields should be the same but is not. For example, if MultiSateCorpPercentage is checked on AL Form 20C, Lines 1-14 should be blank; Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts). If MultiSateCorpPercentage is checked and StateIncomeTax is not equal to TaxDueOnGrossReceipts then you will receive error message: MultiSateCorpPercentage was checked, Lines 1-14 should be blank and Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).
4. Duplicate Condition – the tax return or the transmission file was previously received and accepted by the Department.
5. Math Error –results when a computation is incorrect.
6. Incorrect Data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema.
7. Missing Data – data is not provided for a required field.
8. Database Validation Error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not. (e.g. the Electronic Filing

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 22 of 32

Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.)

9. XML Error – the data violates Schema specification. The return and transmission documents must conform to the version of the XML schema they specify.

10. System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.

11. Unsupported – a submitted item(s) is sent to a location that does not accept it or an unusual condition is encountered in the data.

12. Not On Time – a document is received after the due date.

SECTION 13: ELECTRONIC PAYMENT OPTIONS

ELECTRONIC FUNDS TRANSFER (EFT):

There are two EFT Payment Methods available to Alabama taxpayers:

ACH DEBIT PAYMENT METHOD (http://www.revenue.alabama.gov/eft/eftdebit.pdf):
The ACH Debit payment method is the primary method used by taxpayers to make payments for a tax under the Alabama EFT Tax Payment Program. The process is safe, simple, and convenient, and the cost of processing ACH Debit payment transactions is borne by the Department. Each individual EFT payment is only initiated upon the express authorization of the taxpayer. There are three methods of filing an ACH Debit Payment:1) Operated Assisted, 2) Touchtone Telephone Method, 3) Internet Method.

ACH CREDIT PAYMENT METHOD (http://www.revenue.alabama.gov/eft/eftcredit.pdf):
The Department will allow taxpayers to use the ACH Credit payment method only if certain qualifying conditions are met. A taxpayer must request permission from the Department to use the ACH Credit method and submit a written request, accompanying the EFT001 form, which demonstrates the existence of a valid business operational reason for using the ACH Credit payment method in lieu of the ACH Debit payment method. Taxpayer requests to use the ACH Credit method will be reviewed on a case-by-case basis. A taxpayer who is already using the ACH Credit method to pay taxes for other states is deemed to have a valid business reason for using the ACH Credit method to make payments for Alabama taxes.

The Department reserves the right to revoke the ACH Credit method payment privilege of any taxpayer for the following reasons:
a) Failure to transmit consistently error-free payments
b) Substantial variation from the requirements and specifications of the rules of the Alabama EFT Tax Payment Program;
c) Failure to make timely EFT payments or to provide timely payment information; or,
d) Failure to provide the addenda record, required by the Alabama EFT Tax Payment Program, with the EFT payment.

To register for EFT taxpayers must complete the EFT:001 form entitled EFT Authorization Agreement Form, and mail or fax it to the Department's EFT Unit. The mailing address and fax number are given at the top of the form. The EFT:001 form and instructions can be downloaded from the Department's Web site at http://www.ador.state.al.us/eft/eftindex.html.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 23 of 32

810-3-39-.07   Participation in the Federal/State Electronic Filing Program.
        (1)   The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of corporate income tax returns, effective for tax years beginning on or after January 1, 2005.

        (2)   The requirements of the Alabama Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns, which is issued on an annual basis by the Department.

Author: Kathleen F, Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975

810-3-39-.08   Requirements for the Alabama Electronic Corporate Income Tax Return.
        (1)   A complete Alabama electronic corporate income tax return will consist of data and supporting binary documents (such as .pdf documents) transmitted electronically. A complete Alabama electronic return must contain the same information as a comparable Alabama corporate income tax return as if filed entirely on paper.

        (2)   Corporations that electronically file their Alabama corporate income tax return must also pay their tax liability electronically.

        (3)   The transmission date of an Alabama electronic corporate income tax return will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama corporate income tax return.

Author: Kathleen F. Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.09   Requirements for the Corporate Income Tax Declaration for Electronic Filing.
        (1)   The Corporate Income Tax Declaration for Electronic Filing requires the following information:

        (a)   The corporation's name.

        (b)   The corporation's Federal Employer Identification Number.

        (c)   The corporation's address.

        (d)   The Alabama taxable income reported by the electronic return.

        (e)   The net tax liability reported by the electronic return.

        (f)   The total tax payments reported by the electronic return.

        (g)   The amount of the refund reported by the electronic return.

        (h)   The amount of the payment transmitted electronically and the method of transmission (Electronic Funds Transfer, Online Payment or Credit Card Payment).

        (i)   The signature of an officer of the corporation, their title and date of the signature.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 24 of 32

(j) The signature of the electronic return originator and date of the signature.

(k) An indication whether the electronic return originator is self-employed.

(l) The firm name of the electronic return originator.

(m) The address, including the zip code, of the electronic return originator.

(n) The federal employer identification number of the electronic return originator.

(o) If the paid preparer is different from the electronic return originator, the following information is required:

1. The signature of the paid preparer and date of the signature.

2. An indication whether the paid preparer is self-employed.

3. The firm name of the paid preparer.

4. The address, including the zip code, of the paid preparer.

(2) The signatures of the corporate officer, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-C – Corporate/Partnership Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-C, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-C a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Form AL8453-C.

(3) The completed and signed Alabama Form AL8453-C will serve as the filing declaration for the electronic Alabama corporate income tax return.

(4) The completed and signed Alabama Form AL8453-C must be scanned and saved in ".pdf" format. The AL8453-C ".pdf" file must be submitted electronically with the electronic return data. Any electronic corporate income tax return submitted without the AL8453-C ".pdf" file will be rejected for incomplete documentation. AL8453-C should not be mailed to the Department of Revenue.

Author: Kathleen F. Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 25 of 32

810-3-39-.10   Requirements for Electronic Filing Software.
          (1) XML Schemas (record layouts), specifications and business rules for a complete Alabama electronic corporate income tax return are issued annually by the Department in Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns.

          (2)   Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic corporate income tax returns prepared by and transmitted by their software products.

          (3)   Software developer testing will occur in conjunction with IRS testing in accordance with IRS Publication 4162 Modernized e-File Test Package for Forms 1120/1120S.

          (4)   Alabama electronic corporate income tax returns received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama corporate income tax returns must then be submitted by the taxpayers.

Author: Kathleen F. Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.11 Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program.
          (1)   Electronic return originators and transmitters accepted by and in good standing with the Federal Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program.

          (2)   Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the requirements of the program as stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns.

          (3)   The Alabama Department of Revenue will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

          (4)   The Alabama Department of Revenue reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns is considered just cause.

          (5)   Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

          (a)   Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

          (b)   Failure to file timely and accurate tax returns, both personal and business.

          (c)   Failure to pay personal tax liabilities or business tax liabilities.

(d)   Failure or refusal to effect corrective action as required by the Alabama Department of Revenue.

(e)   Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f)   Unethical practices in return preparation.

(g)   Suspension by IRS.

Author:Kathleen F. Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-6, Code of Alabama 1975

E-file Regulations for Partnership/LLC

The following regulations have been proposed as of the date of this document and should be considered in draft form.

810-3-28-.02 Participation in the Federal/State Electronic Filing Program.

(1)   The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of partnership/LLC returns of income, effective for tax years beginning on or after January 1, 2006.

(2)   The requirements of the Alabama Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164), which is issued on an annual basis by the Department.

Author: Kathleen F. Abrams
Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975

810-3-28-.03 Requirements for the Alabama Electronic Partnership/LLC Return of Income.

(1)   A complete Alabama electronic partnership/LLC return of income will consist of data and supporting binary documents (such as .pdf documents) transmitted electronically. A complete Alabama electronic return must contain the same information as a comparable Alabama partnership/LLC return of income as if filed entirely on paper.

(2)   The transmission date of an Alabama electronic partnership/LLC return of income will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama partnership/LLC return of income.

Author: Kathleen F. Abrams
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-28-.04 Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing.

(1) The Partnership/LLC Return of Income Declaration for Electronic Filing requires the following information:

(a) The partnership/LLC's name.

(b) The partnership/LLC's Federal Employer Identification Number.

(c) The partnership/LLC's address.

(d) The non-separately stated income allocated and apportioned to Alabama as reported by the electronic return.

(e) The signature of an officer/partner of the partnership/LLC, their title and date of the signature.

(f) The signature of the electronic return originator and date of the signature.

(g) An indication whether the electronic return originator is self- employed.

(h) The firm name of the electronic return originator.

(i) The address, including the zip code, of the electronic return originator.

(j) The federal employer identification number of the electronic return originator.

(k) If the paid preparer is different from the electronic return originator, the following information is required:

1. The signature of the paid preparer and date of the signature.

2. An indication whether the paid preparer is self-employed.

3. The firm name of the paid preparer.

4. The address, including the zip code, of the paid preparer.

(2) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-C – Corporate/Partnership Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-C, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-C a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Form AL8453-C.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 28 of 32

(3) The completed and signed Alabama Form AL8453-C will serve as the filing declaration for the electronic Alabama partnership/LLC return of income.

(4) The completed and signed Alabama Form AL8453-C must be scanned and saved in ".pdf" format. The AL8453-C ".pdf" file must be submitted electronically with the electronic return data. Any electronic partnership/LLC return submitted without the AL8453-C ".pdf" file will be rejected for incomplete documentation. AL8453-C should not be mailed to the Department of Revenue.

Author: Kathleen F. Abrams
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-28-.05 Requirements for Electronic Filing Software.

(1)   XML Schemas (record layouts), specifications and business rules for a complete Alabama electronic partnership/LLC return of income are issued annually by the Department in Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164).

(2)   Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic partnership/LLC returns of income prepared by and transmitted by their software products.

(3)   Software developer testing will occur in conjunction with IRS testing in accordance with IRS Publication 4505 Modernized e-File Test Package for Forms 1065/1065B.

(4)   Alabama electronic partnership/LLC returns of income received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama partnership/LLC return of income must then be submitted by the taxpayers.

Author: Kathleen F. Abrams
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-28-.06 Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program.

(1)   Electronic return originators and transmitters accepted by and in good standing with the Federal Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program.

(2)   Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the requirements of the program as stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164).

(3)   The Alabama Department of Revenue will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 29 of 32

(4)   The Alabama Department of Revenue reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164) is considered just cause.

(5)   Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

(a)   Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

(b)   Failure to file timely and accurate tax returns, both personal and business.

(c)   Failure to pay personal tax liabilities or business tax liabilities.

(d)   Failure or refusal to effect corrective action as required by the Alabama Department of Revenue.

(e)   Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f)   Unethical practices in return preparation.

(g)   Suspension by IRS.

Author: Kathleen F. Abrams
Authority: Sections 40-2A-7(a)(5) and 40-30-6, Code of Alabama 1975

FORM
AL8453-C

ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL & CORPORATE TAX DIVISION

2008

Corporation/Partnership
Income Tax Declaration for Electronic Filing

To be filed electronically with the company's tax return. Do not send paper copies.

For the tax period _____, 20_____, through _____, 20_____

NAME OF COMPANY	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS OF COMPANY	TELEPHONE NUMBER

PART I   Tax Return Information (*Whole Dollars Only*)

1 Alabama taxable income (Form 20C, line 14; Form 20C-C, line 1); or Non Separately Stated Income Allocated and Apportioned to Alabama (Forms 20S/65, line 20)	1	
2 Total tax liability (Form 20C, line 15; Form 20C-C, line 2c; Form 20S, line 21)	2	
3 Total payments and credits (Form 20C, line 16h; Form 20C-C, line 3h; Form 20S, line 22e)	3	
4 Refund (negative number reported on Form 20C, line 18; Form 20C-C, line 5; Form 20S, line 25)	4	
5 Amount you owe (positive number reported on Form 20C, line 18; Form 20C-C, line 5; Form 20S, line 26)	5	
6 Amount of payment remitted electronically	6	

PART II   Declaration of Officer (*Sign only after Part I is completed.*)

Under penalties of perjury, I declare that I am an officer of the above company and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the company's Alabama income tax return. To the best of my knowledge and belief, the company's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the company's return, this declaration, and accompanying schedules and statements to the Alabama Department of Revenue. I also consent to the Alabama Department of Revenue sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the company's return is accepted, and, if rejected, the reason(s) for the rejection.

☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

Sign Here ▶ _____   _____   ▶ _____
              Signature of Officer   Date   Title

PART III   Declaration of Electronic Return Originator (ERO) and Paid Preparer (*See Instructions*)

I declare that I have reviewed the above company's return and that the entries on Form AL8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The company's officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the Alabama Department of Revenue, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File Information for Authorized IRS e-file Providers and Pub. AL4164 Software Developers and Transmitters Guidelines and Schemas for Alabama Corporation and Partnership Income Tax Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ▶	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address and ZIP code ▶			EIN	
				Phone No. ( )	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address and ZIP code ▶		EIN	
			Phone No. ( )	

AL4163 – *Handbook for Electronic Filers - Alabama Corporate/Partnership Income Tax Returns*
Alabama Department of Revenue
Tax Year 2008

Page 31 of 32

Reference, Form and X-Path Information   AL_20C_BusinessRules 2008v1.0.xls

Error Code	Rule/Validation	Error Category	Severity
AL20C-001	One of the following checkboxes must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL20C-002	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL20C-003	Default is 20080101 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated - must be 20080101 or later.	INCORRECT DATA	REJECT
AL20C-004	Required data element TaxYearEndDate not transmitted	MISSING DATA	REJECT
AL20C-005	Default is 20081231 unless FiscalTaxYear orShortPeriodReturnIndicator is populated.	INCORRECT DATA	REJECT
AL20C-006	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL20C-007	One of the following checkboxes must be populated StateCorporationOnly, MultiStateCorpApport, MultiStateCorpPercentage, MultiStateCorpSepAcct or StateConsolidatedReturn	MISSING DATA	REJECT
AL20C-008	If StateCorporationOnly is populated, TotApportFraction must be 100%.	INCORRECT DATA	REJECT
AL20C-009	If MultiSateCorpApport is populated TotApportFraction must be populated.	MISSING DATA	REJECT
AL20C-010	If MultiSateCorpPercentage is populated, Lines 1-14 should be blank, Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).	DATA MISMATCH	REJECT
AL20C-011	If MultiStateCorpSepAcct is populated SeparateAccountingApproval.pdf must be attached	Missing Document	REJECT
AL20C-012	If StateProforma is populated return must be filed as part of Form 20C-C Consolidated Corporate Income Tax Return	INCORRECT DATA	REJECT
AL20C-015	Required data element BusinessActivity\BusinessActivityCode\Code not transmitted	MISSING DATA	REJECT
AL20C-016	Required data element FEIN not transmitted	MISSING DATA	REJECT
AL20C-017	Required data element CorporationName/BusinessNameLine1 not transmitted	MISSING DATA	REJECT
AL20C-018	Required data element Address/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-019	Required data element Address/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-020	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-021	Required data element Address/USAddress/ZipCode not transmitted	MISSING DATA	REJECT
AL20C-022	Required data element StateOfIncorporation/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-023	Required data element DateOfIncorporation not transmitted	MISSING DATA	REJECT
AL20C-024	If StateOfIncorporation/USAddress/State is not equal to "AL" DateQualifiedInState must be transmitted.	MISSING DATA	REJECT
AL20C-025	Required data element BusinessActivity\OperationsDescriptionInState not transmitted	MISSING DATA	REJECT
AL20C-026	If ConsolidatedReturnIndicator is populated then a copy of Federal Form 851,Affiliations Schedule must be attached (Federal851.pdf)	Missing Document	REJECT
AL20C-027	ParentName must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-028	ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-029	if IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.	UNSUPPORTED	REJECT
AL20C-030	If St2220AttachedIndicator is populated then a copy of the AL2220 must be attached (AL2220.pdf).	Missing Document	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-031	ReconciliationAdjustmentToFTI(20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25)	MATH ERROR	REJECT
AL20C-032	FederalTaxableIncomeAdj (20C Line 4 / 20C Sch E Line 3) must equal FederalTaxableIncome (20C Line 1) plus FederalNetOperatingLoss (20C Line 2) plus ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line	MATH ERROR	REJECT
AL20C-032	FederalTaxableIncomeAdj (20C Line 4 / 20C Sch E Line 3) must equal FederalTaxableIncome (20C Line 1) plus FederalNetOperatingLoss (20C Line 2) plus ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line	MATH ERROR	REJECT
AL20C-033	AllocatedBusinessIncome must equal NetDirectAllocEverywhere multiplied by negative 1.	MATH ERROR	REJECT
AL20C-034	ApportionableIncome (20C Line 6) must equal the sum of FederalTaxableIncomeAdj (20C Line 4) and AllocatedBusinessIncome (20C Line 5).	MATH ERROR	REJECT
AL20C-035	TotApporFraction (20 C Line 7 / 20C Sch D-1, Line 26) must equal the sum of TotalAverageProp/Ratio (20C Sch D-1, Line 14), PayPayroll/Ratio (20C Sch D-1, Line 15c) and SalesGrossReceiptsSum/Ratio (20C Sch D-1, Line 25c) divided by 3. (If TotalAverageProp\	MATH ERROR	REJECT
AL20C-036	IncomeApportionedState (20C Line 8) must equal ApportionableIncome(20C Line 6) multiplied by TotApportFraction(20C Line 7 / 20C Sch D-1, Line 26).	MATH ERROR	REJECT
AL20C-037	NOT USED/Duplicate AL20C-112		
AL20C-038	StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) must equal the sum of IncomeApportionedState(20C Line 9) and TotalNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F).	MATH ERROR	REJECT
AL20C-039	NetFITDeductionRefund (20C Line 11 & 20C Schedule E, Line 7) must equal the sum of FITDeductionApportionedToState (20C Schedule E, Line 5) minus RefundOfFITDeductedPriorYear (20C Schedule E, Line 6).	MATH ERROR	REJECT
AL20C-040	StateIncSubtTotB4NolCarryfd(20C Line 12) must equal the sum of StateTaxableIncomeAdj(20C Line10) minus NetFITDeductionRefund (20C Line11 & 20C Schedule E, Line 7).	MATH ERROR	REJECT
AL20C-041	NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) this amount shall not exceed StateIncSubtTotB4NolCarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-042	If StateIncSubtTotB4NolCarryfd (20C Line 12) is less than or equal to zero then an NOL deduction is not allowed NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) and the sum of NOLLoss/NOLLossUsed(20C Sch B Column 4) must be zero.	INCORRECT DATA	REJECT
AL20C-043	TaxableIncomeState (20C Line 14) must equal StateIncSubtTotB4NolCarryfd (20C Line 12) minus NOLLossUsedTotal (20C Line 13 (20C Sch B total Column 4)).	MATH ERROR	REJECT
AL20C-044	If MultiStateCorpPercentage is populated StateIncomeTax(20C Line 15) must equal TaxDueOnGrossReceipts(20C Sch D-2, Line 4) otherwise StateIncomeTax (20C Line 15) must equal TaxableIncomeState (20C Line 14) multiplied by 6.5%.	INCORRECT DATA	REJECT
AL20C-045	StateIncomeTax (20C Line 15a) must be 0 if TaxableIncomeState (line 14) is negative or 0, unless MultiStateCorpPercentage (Filing Status 3 Multistate Corporation Percentage of Sales (SchD-2)) is populated.	INCORRECT DATA	REJECT
AL20C-046	NOT USED	INCORRECT DATA	REJECT
AL20C-047	NOT USED	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-048	If CompositePayment is populated, then CompositePaymentFEIN must be populated.	MISSING DATA	REJECT
AL20C-049	If CompositePayment is populated, then CompositePaymentPayee must be populated.	MISSING DATA	REJECT
AL20C-050	PaymentsPriorToAdjustment (20C line 16e) should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20C-051	TotalCredits (20C Sch F Line 7) must equal the sum of EntZoneCapCredit (20C Sch F Line 1), EmployerEducationCrdt (20C Sch F Line 2), IncomeTaxCrdt (20C Sch F Line 3), TaxIncrementFundPaymentCrdt (20C Sch F Line 4), CoalTaxCrdt (20C Sch F Line 5) and Capit	MATH ERROR	REJECT
AL20C-051a	TotalTaxCrdtsUse (20C Line 16f) is equal to TotalCredits (Sch F Ln 7) when TotalCredits is equal to or less than StateIncomeTax (20C Line 15). If TotalCredits is greater than StateIncomeTax then TotalTaxCrdtsUse must equal StateIncomeTax.	MATH ERROR	REJECT
AL20C-054	TotalPmtsCreditsDeferral (20C Line 16h) must equal the sum of OverpaymentPriorYear (20C Line 16a), EstimatedTaxPaymentCurrentYear (20C Line 16b), CompositePayment (20C Line 16c), AmountPaidWithExtension (20C Line 16d), PaymentsPriorToAdjustment (20C Line	MATH ERROR	REJECT
AL20C-055	If StateIncomeTax (20C Line 15) is greater than TotalPmtsCreditsDeferral (20C Line 16h) then OverpaymentCreditedNxtYr (20C Line 17a) must be zero. If StateIncomeTax (20C Line 15) is less than TotalPmtsCreditsDeferral (20C Line 16h) then OverpaymentCredite	INCORRECT DATA	REJECT
AL20C-056	If StateIncome (20C Line 15) is greater than TotalPmtsCreditsDeferral (20C Line 16h) then PennyTrustFund (20C Line 17b) must be zero. If StateIncomeTax (20C Line 15) is less than TotalPmtsCreditsDeferral (20C Line 16h) plus OverpaymentCreditedNxtYr (20C L	INCORRECT DATA	REJECT
AL20C-057	TotalReductions (20C Line 17e) must equal the sum of OverpaymentCreditedNxtYr (20C Line 17a), PennyTrustFund (20C Line 17b), Penalty (20C Line 17c) and InterestDue (20C Line 17d).	MATH ERROR	REJECT
AL20C-058	TaxMinusCreditsAndPayments (20C Line 18) must equal StateIncomeTax (20C Line 15) minus TotalPmtsCreditsDeferral (20C Line 16h) plus TotalReductions(20C Line 17e).	MATH ERROR	REJECT
AL20C-059	If TaxMinusCreditsAndPayments (20C Line 18) is greater than zero then one of the following must be populated:Either EFTIndicator, ECheckIndicator or CCIndicator.	MISSING DATA	REJECT
AL20C-061	EFTIndicator must be populated if TaxMinusCreditsAndPayments (20C Line 18) is greater than zero	INCORRECT DATA	MINIMAL DO NOT REJECT
AL20C-062	FormType must equal "20C"	INCORRECT DATA	REJECT
AL20C-063	Required data element SoftwareDeveloper/DeveloperId not transmitted	MISSING DATA	REJECT
AL20C-065	If ConsolidatedFilingFee is populated then StateConsolidatedReturn must be populated.	INCORRECT DATA	REJECT
AL20C-066	Required data element Officer/PhoneNumber not transmitted	MISSING DATA	REJECT
AL20C-067	If /Preparer/PTIN is populated then /Preparer/PhoneNumber must be populated	MISSING DATA	REJECT
AL20C-068	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-069	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-070a	/Officer/FirstName should be populated with the first name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-070b	/Officer/LastName should be populated with the last name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL20C-071	Required data element Officer/Title not transmitted	MISSING DATA	REJECT
AL20C-072	Required data element Officer/DateSigned not transmitted	MISSING DATA	REJECT
AL20C-073	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/PreparerName must be populated	MISSING DATA	REJECT
AL20C-074	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/DateSignedPrepared must be populated	MISSING DATA	REJECT
AL20C-075	If Preparer\AuthorizeDiscuss is populated then Preparer/DateSignedPrepared must be populated.	MISSING DATA	REJECT
AL20C-076	If /Preparer/PreparerName is populated then either /Preparer/PTIN or /Preparer/SSN must be populated	MISSING DATA	REJECT
AL20C-076	If /Preparer/PreparerName is populated then either /Preparer/PTIN or /Preparer/SSN must be populated	MISSING DATA	REJECT
AL20C-077	If /Preparer/PTIN is populated then /Preparer/FirmName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL20C-078	If /Preparer/FirmName is populated then /Preparer/FEIN must be populated	MISSING DATA	REJECT
AL20C-079	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/AddressLine1 must be populated	MISSING DATA	REJECT
AL20C-080	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/City must be populated	MISSING DATA	REJECT
AL20C-081	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/ST must be populated	MISSING DATA	REJECT
AL20C-082	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/ZipCode must be populated	MISSING DATA	REJECT
AL20C-083	If RelatedExpenses is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-084	If Related ExpensesPayments is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-085	If RelatedExpensesExempt is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-086	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-086	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-087	If Preparer\AuthorizeDiscuss is populated then \Preparer\FirmName\BusinessNameLine1 must be populated.	MISSING DATA	REJECT
AL20C-088	If Preparer\AuthorizeDiscuss is populated then Preparer/FEIN must be populated.	MISSING DATA	REJECT
AL20C-089	OtherAdditions/Description is required if OtherAdditions/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-090	OtherAdditions/Amount is required if OtherAdditions/Description is populated	MISSING DATA	REJECT
AL20C-091	TotalAdditions must equal the sum of Schedule A Lines 1 thru 9 (RelatedExpenses+FedDepreciationPollutionClr+CorporateDividends+FederalExemptInterestIncome+NetIncomeForeclosureProperty+OtherAdditions/Amount+StateAndLocalIncomeTaxes)	MATH ERROR	REJECT
AL20C-092	DeductionOther/Description is required if DeductionOther/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-093	DeductionOther/Amount is required if DeductionOther/Description is populated	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-094	Total Deductions must equal the sum of Sch A Lines 11 thru 24 (TaxRefunds+InterestOnUSObligations+InterestIncome+StateInterestIncome +PriorCorpAidToInduce+BusinessExpensesNotDeductible+Dividends26USC 78+Dividends26USC243+Dividends26USC922+InterestPortionOf	MATH ERROR	REJECT
AL20C-095	ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 25) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 9 - line 24)	MATH ERROR	REJECT
AL20C-096	/NOLLoss/PrecedingTaxable/NOLYear must be greater than or equal to 1993.	INCORRECT DATA	REJECT
AL20C-097	If /NOLLoss/PreceedingTaxable/NOLYear is less or equal to 2002 a copy of Page 1 of the Alabama corporate income tax return must be included NOLYYYYAL20CPg1.pdf	MISSING DOCUMENT	REJECT
AL20C-098	/NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) must be less than or equal to /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2)	INCORRECT DATA	REJECT
AL20C-100	The sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) must be less than or equal to NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) Minus /NOLLoss/PrecedingTaxable/NOLLossExpired (20C Sch B Column 3) this amount shall also not e	MATH ERROR	REJECT
AL20C-101	/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable (20C Sch B Column 5) must equal /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) minus /NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) minus /NOLLoss/PrecedingTaxable/NOLLossUsed (20C Sch	MATH ERROR	REJECT
AL20C-102	NbiNonBusinessIncomeLoss/DirectAllocDescription (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-103	NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-104	NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-105	NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-106	NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-107	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-108	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1(rows a-e), Col E) must equal NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1(rows a-e), Col A) minus NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1(rows a-e), Col C).	MATH ERROR	REJECT
AL20C-109	NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-110	NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Line 1(rows a-e), Col F) must equal NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1(rows a-e), Col B) minus NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1(rows a-e), Co	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-111	TotNbiNetOfRelatedExpense/NetDirectAllocEverywhere (20C Sch C Line 2 Column E) must equal the sum of /NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Lines 1a - 1e Column E).	MATH ERROR	REJECT
AL20C-111.a	TotNbiNetOfRelatedExpense/Everywhere (Sch C Line 2 col E) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-112	TotNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F) must equal the sum of NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Lines 1a - 1e Column F)	MATH ERROR	REJECT
AL20C-112a	TotNbiNetOfRelatedExpense/instate (20C Line 9/Sch C Line 2 col F should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-113	If PropOther/OtherSpecify is more than 5 characters enter "STMT" and a PDF named SchedDOtherProperty.pdf **or Statements.pdf** must be submitted.	MISSING DOCUMENT	REJECT
AL20C-114	If PropOther/BOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-115	If PropOther/EOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-116	If PropOther/BOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-117	If PropOther/EOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-118	PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn, PropIdbAndIrbAtCost/BOYIn, PropGovernment/BOYIn, PropOther/BOYIn less PropLessConstruction/BOYIn.	MATH ERROR	REJECT
AL20C-119	PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn, PropIdbAndIrbAtCost/EOYIn, PropGovernment/EOYIn, PropOther/EOYIn less PropLessConstruction/EOYIn.	MATH ERROR	REJECT
AL20C-120	PropTotal/BOYAll must equal the sum of PropInventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll, PropBuild/BOYAll, PropIdbAndIrbAtCost/BOYAll, PropGovernment/BOYAll, PropOther/BOYAll less PropLessConstruction/BOYAll.	MATH ERROR	REJECT
AL20C-121	PropTotal/EOYAll must equal the sum of PropInventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll, PropBuild/EOYAll, PropIdbAndIrbAtCost/EOYAll, PropGovernment/EOYAll, PropOther/EOYAll less PropLessConstruction/EOYAll.	MATH ERROR	REJECT
AL20C-122	AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2.	MATH ERROR	REJECT
AL20C-123	AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2.	MATH ERROR	REJECT
AL20C-124	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL20C-125	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT
AL20C-126	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-127	TotalAverageProp/Everwhere must equal the sum of AvgOwnedProp/Everwhere and AnnualRentOrLease/Everwhere.	MATH ERROR	REJECT
AL20C-128	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL20C-129	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL20C-130	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL20C-131	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL20C-132	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated.	MISSING DATA	REJECT
AL20C-133	If MultiStateCorpPercentage is populated (Page 1) and SalesGrossReceipts\InState (Form 20C Schedule D-2 line 3a) is greater than $100,000 Schedule D-2 cannot be used.	INCORRECT DATA	REJECT
AL20C-134	If MultiStateCorpPercentage is populated TaxDueOnGrossReceipts (20C Sch D-2, Line 4) must equal SalesGrossReceipts/InState(20C Sch D-2, Line 3) multiplied by .0025 otherwise TaxDueOnGrossReceipts (20C Sch D-2, Line 4) should not be used.	MATH ERROR / INCORRECT DATA	REJECT
AL20C-135	One of the following checkboxes must be populated Irc1552Method1, Irc1552Method2, Irc1552Method3, Irc1552NoElection or Irc1552MethodOther.	MISSING DATA	REJECT
AL20C-136	If Irc1552Method1 is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-137	If Irc1552Method2 is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-138	If Irc1552Method3 is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-139	If Irc1552MethodNoElection is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-140	If Irc1552MethodOther is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-141	FITApportionmentFactor (20C Sch E Line 4) must equal StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) divided by FederalTaxableIncomeAdj (20C Line 4 / Sch E Line 3).	MATH ERROR	REJECT
AL20C-142	FITDeductionApportionedToState (20C Sch E Line 5) must equal FedIncTaxDed (20C Sch E Line 1) multiplied by FITApportionmentFactor (20C Sch E Line 4).	MATH ERROR	REJECT
AL20C-143	If EntZoneCapCredit (20C Sch F Line 1) has a non-zero value then EnterpriseZoneCredit.pdf **or CreditStatements.pdf** must be attached. This PDF should include Schedule EZ, Certificates and all calculations.	MISSING DOCUMENT	REJECT
AL20C-144	If PropInventories\BOYIn is populated then PropInventories\BOYAll must be populated	MISSING DATA	REJECT
AL20C-145	If PropInventories\EOYIn is populated then PropInventories\EOYAll must be populated	MISSING DATA	REJECT
AL20C-146	If PropLand\BOYIn is populated then PropLand\BOYAll must be populated	MISSING DATA	REJECT
AL20C-147	If PropLand\EOYIn is populated then PropLand\EOYAll must be populated	MISSING DATA	REJECT
AL20C-148	If EmployerEducationCrdt (20C Sch F Line 2) has a non-zero value then EmployerEducationCredit.pdf **or CreditStatements.pdf** must be attached. This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	MISSING DOCUMENT	REJECT
AL20C-149	If PropFurnFixt\BOYIn is populated then PropFurnFixt\BOYAll must be populated	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-150	If PropFurnFixt\EOYIn is populated then PropFurnFixt\EOYAll must be populated	MISSING DATA	REJECT
AL20C-151	If PropMachEquip\BOYIn is populated then PropMachEquip\BOYAll must be populated	MISSING DATA	REJECT
AL20C-152	If PropMachEquip\EOYIn is populated then PropMachEquip\EOYAll must be populated	MISSING DATA	REJECT
AL20C-153	If IncomeTaxCrdt (20C Sch F Line 3) has a non-zero value then IncomeTaxCredit.pdf **or CreditStatements.pdf** must be attached. The PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and	MISSING DOCUMENT	REJECT
AL20C-154	If PropBuild\BOYIn is populated then PropBuild\BOYAll must be populated	MISSING DATA	REJECT
AL20C-155	If PropBuild\EOYIn is populated then PropBuild\EOYAll must be populated	MISSING DATA	REJECT
AL20C-156	If PropIdbAndIrbAtCost\BOYIn is populated then PropIdbAndIrbAtCost\BOYAll must be populated	MISSING DATA	REJECT
AL20C-157	If PropIdbAndIrbAtCost\EOYIn is populated then PropIdbAndIrbAtCost\EOYAll must be populated	MISSING DATA	REJECT
AL20C-158	If TaxIncrementFundPaymentCrdt (20C Sch F Line 4) has a non-zero value then TaxIncrementFundPymtCredit.pdf **or CreditStatements.pdf** must be attached. The PDF should include the document of approval along with proof of payment(s) into the fund relative to c	MISSING DOCUMENT	REJECT
AL20C-159	If PropGovernment\BOYIn is populated then PropGovernment\BOYAll must be populated	MISSING DATA	REJECT
AL20C-160	If PropGovernment\EOYIn is populated then PropGovernment\EOYAll must be populated	MISSING DATA	REJECT
AL20C-161	if RentOrLeaseExpense/InState is populated then RentOrLeaseExpense/Everywhere must be populated	MISSING DATA	REJECT
AL20C-163	If CoalTaxCrdt (20C Sch F Line 5) has a non-zero value then CoalTaxCredit.pdf **or CreditStatements.pdf** must be attached. The PDF should include a detailed schedule computing the coal tax credit.	MISSING DOCUMENT	REJECT
AL20C-164	If PropLessConstruction\BOYIn is populated then PropLessConstruction\BOYAll must be populated	MISSING DATA	REJECT
AL20C-165	If PropLessConstruction\EOYIn is populated then PropLessConstruction\EOYAll must be populated	MISSING DATA	REJECT
AL20C-166	if PayPayroll/InState is populted then PayPayroll/Everywhere must be populated.	MISSING DATA	REJECT
AL20C-168	If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT
AL20C-169	If CapitalTaxCrdt (20C Sch F Line 6)has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT
AL20C-170	If CapitalTaxCrdt(20C Sch F Line 6) has a non-zero value then CapitalTaxCredit.pdf **or CreditStatements.pdf** must be attached. The PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	MISSING DOCUMENT	REJECT
AL20C-171	If PropOther/BOYIn is populated /PropOther/BOYAll must be populated	MISSING DATA	REJECT
AL20C-172	If PropOther/EOYIn is populated PropOther/EOYAll must be populated	MISSING DATA	REJECT
AL20C-173	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL20C-174	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL20C-175	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL20C-176	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-179	Required data element BusinessActivity\OperationsDescriptionInState not transmitted	MISSING DATA	REJECT
AL20C-180	Required data element NamePropertyInState not transmitted	MISSING DATA	REJECT
AL20C-181	Required data element OtherStatesCorpOperates not transmitted; if no other state indicate "none"	MISSING DATA	REJECT
AL20C-182	Required element a "C", "A" or other method name must be transmitted.	MISSING DATA	REJECT
AL20C-183	if SalesGrossReceipts/Instate is a non-zero value then SalesGrossReceipts/Everywhere must be populated.	MISSING DATA	REJECT
AL20C-184	if SalesDividends/Instate is populated then SalesDividends/Everywhere must be populated	MISSING DATA	REJECT
AL20C-185	if SalesGrossReceiptsInterest/Instate is populated then SalesGrossReceiptsInterest/Everywhere must be populated	MISSING DATA	REJECT
AL20C-186	if SalesRentalsOfProperty/Instate is populated then SalesRentalsOfProperty/Everywhere must be populated	MISSING DATA	REJECT
AL20C-187	if SalesRoyalties/Instate is populated then SalesRoyalties/Everywhere must be populated	MISSING DATA	REJECT
AL20C-188	if SalesCapitalOrdinaryGains/Instate is populated then SalesCapitalOrdinaryGains/Everywhere must be populated	MISSING DATA	REJECT
AL20C-189	if SalesOtherBusReceipts/Instate is populated then SalesOtherBusReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20C-190	SalesGrossReceiptsSum/InState must equal the sum of SalesGrossReceipts/InState, SalesDividends/InState, SalesGrossReceiptsInterest/InState, SalesRentalsOfProperty/InState, SalesRoyalties/InState, SalesCapitalOrdinaryGains/InState,SalesOtherBusinessReceipt	MATH ERROR	REJECT
AL20C-191	SalesGrossReceiptsSum/Everywhere must equal the sum of SalesGrossReceipts/Everywhere, SalesDividends/Everywhere, SalesGrossReceiptsInterest/Everywhere, SalesRentalsOfProperty/Everywhere, SalesRoyalties/Everywhere, SalesCapitalOrdinaryGains/Everywhere,Sale	MATH ERROR	REJECT
AL20C-192	if SalesGrossReceipts/Instate is populated then SalesGrossReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20C-193	SalesGrossReceiptsSum/Ratio must equal the quotient of SalesGrossReceiptsSum/InState divided by SalesGrossReceiptsSum/Everywhere.	MATH ERROR	REJECT
AL20C-194	Required data element SoftwareDeveloper/VersionID not transmitted	MISSING DATA	REJECT
AL20C-195	Required data element AccountingRecordsLocAddress/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-196	Required data element AccountingRecordsLocAddress/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-197	Required data element AccountingRecordsLocAddress/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-198a	Required data element ContactPerson\FirstName not transmitted	MISSING DATA	REJECT
AL20C-198b	Required data element ContactPerson\LastName not transmitted	MISSING DATA	REJECT
AL20C-199	Required data element ContactPerson\PhoneNumber not transmitted	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-210	TotIntangibleInterestExpensPd must equal the sum of IntangibleExpenseAmountsPaid and InterestExpenseAmountsPaid to receipient related member.	MATH ERROR	REJECT
AL20C-211	AdjustedIntangibleInterestAmt must equal ExpenseNotAddedBack minus AmountAllocatedToJurisdiction	MATH ERROR	REJECT
AL20C-212	ApportAdjustedIntangIntrstAmt must equal AdjustedIntangibleInterestAmt multiplied by JurisdictionApportPercent	MATH ERROR	REJECT
AL20C-213	ExemptionRelatedTob1 must equal the sum of AmountAllocatedToJurisdiction and ApportAdjustedIntangIntrstAmt	MATH ERROR	REJECT
AL20C-214	If OtherReceipts (Lines 9A, 9B, 9C, 9D or 9E) are greater than IntangibleReceipts (Line 8A) or InterestReceipts (Line 8B), Enter ExemptionRelatedTob3 (Line 7).	MATH ERROR	REJECT
AL20C-215	Exempt Amount. Enter the greater of ExemptionRelatedTob1(Line 5G) ExemptionRelatedTob2 (Line 6A) or AmountExemptb3 Line 10B)	MATH ERROR	REJECT
AL20C-216	RelatedExpensesPayments must equal the sum of all TotIntangibleInterestExpensPd for all related members.	MATH ERROR	REJECT
AL20C-217	RelatedExpensesExempt must equal the sum of all ExemptAmount for all related members.	MATH ERROR	REJECT
AL20C-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.	INCORRECT DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-C-001	One of the following checkboxes must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL20C-C-	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL20C-C-003	Default is 20080101 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated - must be 20080101 or later.	INCORRECT DATA	REJECT
AL20C-C-	Required data element TaxYearEndDate not transmitted	MISSING DATA	REJECT
AL20C-C-005	Default is 20081231 unless FiscalTaxYear orShortPeriodReturnIndicator is populated.	INCORRECT DATA	REJECT
AL20C-C-006	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL20C-C-007	If StateConsolidatedReturn checkbox is populated corporation must be the parent of the Alabama Affiliated Group	INCORRECT DATA	REJECT
AL20C-C-013	If StateConsolidatedReturn is populated ScheduleCRE.pdf must be attached.	Missing Document	REJECT
AL20C-C-014	If StateConsolidatedReturn is populated, 20C-C, Line 1 must equal the sum of all proforma 20C(s) Line 14	MATH ERROR	REJECT
AL20C-C-015	Required data element BusinessActivity\BusinessActivityCode\Code not transmitted	MISSING DATA	REJECT
AL20C-C-	Required data element FEIN not transmitted	MISSING DATA	REJECT
AL20C-C-017	Required data element CorporationName/BusinessNameLine1 not transmitted	MISSING DATA	REJECT
AL20C-C-	Required data element Address/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-C-	Required data element Address/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-C-	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-C-	Required data element Address/USAddress/ZipCode not transmitted	MISSING DATA	REJECT
AL20C-C-022	Required data element StateOfIncorporation/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-C-	Required data element DateOfIncorporation not transmitted	MISSING DATA	REJECT
AL20C-C-024	If StateOfIncorporation/USAddress/State is not equal to "AL" DateQualifiedInState must be transmitted.	MISSING DATA	REJECT
AL20C-C-025	Required data element BusinessActivity\OperationsDescriptionInState not transmitted	MISSING DATA	REJECT
AL20C-C-026	If ConsolidatedReturnIndicator is populated then a copy of Federal Form 851,Affiliations Schedule must be attached (Federal851.pdf)	Missing Document	REJECT
AL20C-C-027	ParentName must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-C-028	ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-C-029	if IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.	UNSUPPORTED	REJECT
AL20C-C-041	NOLLossUsedTotal(20C-C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C-C Sch B Column 4) this amount shall not exceed TaxableIncomeState (20C-C Line	MATH ERROR	REJECT
AL20C-C-	StateIncmeTax must equal ConsolidatedTaxableIncome multiplied by 6.5%	INCORRECT DATA	REJECT
AL20C-C-046	If StateConsolidatedReturn is populated then ConsolidatedFilingFee (20C-C Line 2b) must be equal to either 5,000; 10,000; 15,000; 20,000 or	INCORRECT DATA	REJECT
AL20C-C-047	TotalTax (20C-C Line 2c) must equal the sum of StateIncomeTax (20C-C Line 2a) and ConsolidatedFilingFee (20C-C Line 2b).	MATH ERROR	REJECT
AL20C-C-048	If CompositePayment is populated, then CompositePaymentFEIN must be populated.	MISSING DATA	REJECT
AL20C-C-049	If CompositePayment is populated, then CompositePaymentPayee must be populated.	MISSING DATA	REJECT

AL20C-C-050	PaymentsPriorToAdjustment (20C-C line 3e) should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20C-C-051	TotalCredits (20C-C Line 3f) must equal the sum of all proforma Form 20C's line 7 Schedule F.	MATH ERROR	REJECT
AL20C-C-052	LIFOReserveTaxDeferral must equal the sum of all proforma Form 20C(s) line 16g.	MATH ERROR	REJECT
AL20C-C-054	TotalPmtsCreditsDeferral (20C-C Line 3h) must equal the sum of OverpaymentPriorYear (20C-C Line 3a), EstimatedTaxPaymentCurrentYear (20C-C Line 3b), CompositePayment (20C-C Line 3c), AmountPaidWithExtension (20C-C Line 3d), PaymentsPriorToAdjustment (20C-C Line 3e), TotalCredits (20C-C Line 3f) and LIFOReserveTaxDeferral (20C-C Line 3g)	MATH ERROR	REJECT
AL20C-C-057	TotalReductions (20C-C Line 4e) must equal the sum of OverpaymentCreditedNxtYr (20C-C Line 4a), PennyTrustFund (20C-C Line 4b), Penalty (20C-C Line 4c) and InterestDue (20C-C Line 4d).	MATH ERROR	REJECT
AL20C-C-058	TaxMinusCreditsAndPayments (20C-C Line 5) must equal TotalTax (20C-C Line 2c) minus TotalPmtsCreditsDeferral (20C-C Line 3h) plus TotalReductions(20C-C Line 4e).	MATH ERROR	REJECT
AL20C-C-061	If TaxMinusCreditsAndPayments (20C-C Line 5) is greater than zero then the EftIndicator must be populated and payment made through Alabama's Electronic Funds Transfer ACH Debit or ACH Credit Payment Method.	INCORRECT DATA	MINIMAL DO NOT REJECT
AL20C-C-	FormType Must equal "20C-C".	INCORRECT DATA	REJECT
AL20C-C-	Required data element SoftwareDeveloper/DeveloperId not transmitted	MISSING DATA	REJECT
AL20C-C-065	If ConsolidatedFilingFee is populated then StateConsolidatedReturn must be populated.	INCORRECT DATA	REJECT
AL20C-C-	Required data element Officer/PhoneNumber not transmitted	MISSING DATA	REJECT
AL20C-C-067	If /Preparer/PTIN is populated then /Preparer/PhoneNumber must be populated	MISSING DATA	REJECT
AL20C-C-068	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-C-069	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-C-070a	/Officer/FirstName should be populated with the first name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL20C-C-070b	/Officer/LastName should be populated with the last name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL20C-C-	Required data element Officer/Title not transmitted	MISSING DATA	REJECT
AL20C-C-	Required data element Officer/DateSigned not transmitted	MISSING DATA	REJECT
AL20C-C-073	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/PreparerName must be populated	MISSING DATA	REJECT
AL20C-C-074	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/DateSignedPrepared must be populated	MISSING DATA	REJECT
AL20C-C-075	If Preparer\AuthorizeDiscuss is populated then Preparer/DateSignedPrepared must be populated.	MISSING DATA	REJECT
AL20C-C-076	If /Preparer/PreparerName is populated then either /Preparer/PTIN or /Preparer/SSN must be populated	MISSING DATA	REJECT
AL20C-C-076	If /Preparer/PreparerName is populated then either /Preparer/PTIN or /Preparer/SSN must be populated	MISSING DATA	REJECT
AL20C-C-077	If /Preparer/PTIN is populated then /Preparer/FirmName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL20C-C-	If /Preparer/FirmName is populated then /Preparer/FEIN must be	MISSING DATA	REJECT
AL20C-C-079	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/AddressLine1 must be populated	MISSING DATA	REJECT
AL20C-C-080	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/City must be populated	MISSING DATA	REJECT

AL20C-C-081	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/ST must be populated	MISSING DATA	REJECT
AL20C-C-082	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/ZipCode must be populated	MISSING DATA	REJECT
AL20C-C-086	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-C-087	If Preparer\AuthorizeDiscuss is populated then \Preparer\FirmName\BusinessNameLine1 must be populated.	MISSING DATA	REJECT
AL20C-C-088	If Preparer\AuthorizeDiscuss is populated then Preparer/FEIN must be populated.	MISSING DATA	REJECT
AL20C-C-096	/NOLLoss/PreceedingTaxable/NOLYear must be greater than or equal to 1993.	INCORRECT DATA	REJECT
AL20C-C-097	If /NOLLoss/PreceedingTaxable/NOLYear is less or equal to 2002 a copy of Page 1 of the Alabama corporate income tax return must be included NOLYYYYAL20CPg1.pdf	MISSING DOCUMENT	REJECT
AL20C-C-098	/NOLLoss/PrecedingTaxable/NOLExpired (20C-C Sch B Column 3) must be less than or equal to /NOLLoss/PrecedingTaxable/NOLLoss (20C-C Sch B Column 2)	INCORRECT DATA	REJECT
AL20C-C-100	The sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C-C Sch B Column 4) must be less than or equal to NOLLoss/PrecedingTaxable/NOLLoss (20C-C Sch B Column 2) Minus /NOLLoss/PrecedingTaxable/NOLLossExpired (20C-C Sch B Column 3) this amount shall also not exceed TaxableIncomeState (20C-C Line 1).	MATH ERROR	REJECT
AL20C-C-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.	INCORRECT DATA	REJECT
AL20C-C-101	/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable (20C-C Sch B Column 5) must equal /NOLLoss/PrecedingTaxable/NOLLoss (20C-C Sch B Column 2) minus /NOLLoss/PrecedingTaxable/NOLExpired (20C-C Sch B Column 3) minus /NOLLoss/PrecedingTaxable/NOLLossUsed (20C-C Sch B Column 4)	MATH ERROR	REJECT
AL20C-C-173	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL20C-C-174	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL20C-C-175	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL20C-C-176	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL20C-C-194	Required data element SoftwareDeveloper/VersionID not transmitted	MISSING DATA	REJECT
AL20C-C-200	If StateConsolidatedReturn is populated then StateAffiliatedCompanies/CompanyName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL20C-C-201	If there are more than 100 subsidiary corporations the first 100 should be transmitted in the XML document and an ScheduleAS.pdf must be	MISSING DOCUMENTS	REJECT
AL20C-C-202	If StateConsolidatedReturn is populated then StateAffiliatedCompanies/FEIN must be populated	MISSING DATA	REJECT
AL20C-C-203	If there are more than 100 subsidiary corporations the first 100 should be transmitted in the XML document and an ScheduleAS.pdf must be	MISSING DOCUMENTS	REJECT
AL20C-C-	TaxableIncomeState must equal the sum of all proforma 20C(s) line 14	MATH ERROR	REJECT
AL20C-C-219	ConsolidatedTaxableIncome must equal TaxableIncomeState minus ConsolidatedNOLLossUsedTotal	MATH ERROR	REJECT
AL20C-Proforma-	One of the following checkboxes must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL20C-Proforma-	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT

AL20C-Proforma-	Default is 20080101 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated - must be 20080101 or later.	INCORRECT DATA	REJECT
AL20C-Proforma-	Required data element TaxYearEndDate not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Default is 20081231 unless FiscalTaxYear orShortPeriodReturnIndicator is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL20C-Proforma-007	One of the following checkboxes must be populated StateCorporationOnly, MultiStateCorpApport, MultiStateCorpPercentage, MultiStateCorpSepAcct or StateConsolidatedReturn	MISSING DATA	REJECT
AL20C-Proforma-	If StateCorporationOnly is populated, TotApportFraction must be 100%.	INCORRECT DATA	REJECT
AL20C-Proforma-	If MultiSateCorpApport is populated TotApportFraction must be populated.	MISSING DATA	REJECT
AL20C-Proforma-010	If MultiSateCorpPercentage is populated, Lines 1-14 should be blank, Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).	DATA MISMATCH	REJECT
AL20C-Proforma-	If MultiStateCorpSepAcct is populated SeparateAccountingApproval.pdf must be attached	Missing Document	REJECT
AL20C-Proforma-	If StateProforma is populated return must be filed as part of Form 20C-C Consolidated Corporate Income Tax Return	INCORRECT DATA	REJECT
AL20C-Proforma-	Required data element BusinessActivity\BusinessActivityCode\Code not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element FEIN not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element CorporationName/BusinessNameLine1 not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element Address/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element Address/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element AddressUS/USAddress/ZipCode not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element StateOfIncorporation/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element DateOfIncorporation not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	If StateOfIncorporation/USAddress/State is not equal to "AL" DateQualifiedInState must be transmitted.	MISSING DATA	REJECT
AL20C-Proforma-	Required data element BusinessActivity\OperationsDescriptionInState not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	If ConsolidatedReturnIndicator is populated then a copy of Federal Form 851,Affiliations Schedule must be attached (Federal851.pdf)	Missing Document	REJECT
AL20C-Proforma-	ParentName must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-Proforma-	ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-Proforma-	if IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.	UNSUPPORTED	REJECT
AL20C-Proforma-	If St2220AttachedIndicator is populated then a copy of the AL2220 must be attached (AL2220.pdf).	Missing Document	REJECT

AL20C-Proforma-	ReconciliationAdjustmentToFTI(20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25)	MATH ERROR	REJECT
AL20C-Proforma-032	FederalTaxableIncomeAdj (20C Line 4 / 20C Sch E Line 3) must equal FederalTaxableIncome (20C Line 1) plus FederalNetOperatingLoss (20C Line 2) plus ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 26).	MATH ERROR	REJECT
AL20C-Proforma-	AllocatedBusinessIncome must equal NetDirectAllocEverywhere multiplied by negative 1.	MATH ERROR	REJECT
AL20C-Proforma-034	ApportionableIncome (20C Line 6) must equal the sum of FederalTaxableIncomeAdj (20C Line 4) and AllocatedBusinessIncome (20C Line 5).	MATH ERROR	REJECT
AL20C-Proforma-035	TotApporFraction (20 C Line 7 / 20C Sch D-1, Line 26) must equal the sum of TotalAverageProp/Ratio (20C Sch D-1, Line 14), PayPayroll/Ratio (20C Sch D-1, Line 15c) and SalesGrossReceiptsSum/Ratio (20C Sch D-1, Line 25c) divided by 3. (If TotalAverageProp\Everwhere(20C Sch D-1, Line 13b is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if PayPayroll\Everywhere (20C Sch D-1, Line 15b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if SalesGrossReceiptsSum/Everwhere (20C Sch D-1, Line 25b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1	MATH ERROR	REJECT
AL20C-Proforma-036	IncomeApportionedState (20C Line 8) must equal ApportionableIncome(20C Line 6) multiplied by TotApportFraction(20C Line 7 / 20C Sch D-1, Line 26).	MATH ERROR	REJECT
AL20C-Proforma-	NOT USED/Duplicate AL20C-Proforma-112		
AL20C-Proforma-038	StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) must equal the sum of IncomeApportionedState(20C Line 9) and TotalNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F).	MATH ERROR	REJECT
AL20C-Proforma-039	NetFITDeductionRefund (20C Line 11 & 20C Schedule E, Line 7) must equal the sum of FITDeductionApportionedToState (20C Schedule E, Line 5) minus RefundOfFITDeductedPriorYear (20C Schedule E, Line 6).	MATH ERROR	REJECT
AL20C-Proforma-040	StateIncSubtTotB4NolCarryfd(20C Line 12) must equal the sum of StateTaxableIncomeAdj(20C Line10) minus NetFITDeductionRefund (20C Line11 & 20C Schedule E, Line 7).	MATH ERROR	REJECT
AL20C-Proforma-041	NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) this amount shall not exceed StateIncSubtTotB4NolCarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-Proforma-042	If StateIncSubtTotB4NolCarryfd (20C Line 12) is less than or equal to zero then an NOL deduction is not allowed NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) and the sum of NOLLoss/NOLLossUsed(20C Sch B Column 4) must be zero.	INCORRECT DATA	REJECT
AL20C-Proforma-043	TaxableIncomeState (20C Line 14) must equal StateIncSubtTotB4NolCarryfd (20C Line 12) minus NOLLossUsedTotal (20C Line 13 (20C Sch B total Column 4)).	MATH ERROR	REJECT
AL20C-Proforma-044	If MultiStateCorpPercentage is populated StateIncomeTax(20C Line 15) must equal TaxDueOnGrossReceipts(20C Sch D-2, Line 4) otherwise StateIncomeTax (20C Line 15) must equal TaxableIncomeState (20C Line 14) multiplied by 6.5%.	INCORRECT DATA	REJECT
AL20C-Proforma-045	StateIncomeTax (20C Line 15a) must be 0 if TaxableIncomeState (line 14) is negative or 0, unless MultiStateCorpPercentage (Filing Status 3 Multistate Corporation Percentage of Sales (SchD-2)) is populated.	INCORRECT DATA	REJECT

AL20C-Proforma-	NOT USED	INCORRECT DATA	REJECT
AL20C-Proforma-	NOT USED	MATH ERROR	REJECT
AL20C-Proforma-	If CompositePayment is populated, then CompositePaymentFEIN must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If CompositePayment is populated, then CompositePaymentPayee must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	PaymentsPriorToAdjustment (20C line 16e) should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20C-Proforma-051	TotalCredits (20C Sch F Line 7) must equal the sum of EntZoneCapCredit (20C Sch F Line 1), EmployerEducationCrdt (20C Sch F Line 2), IncomeTaxCrdt (20C Sch F Line 3), TaxIncrementFundPaymentCrdt (20C Sch F Line 4), CoalTaxCrdt (20C Sch F Line 5) and CapitalTaxCrdt (20C Sch F Line 6)	MATH ERROR	REJECT
AL20C-Proforma-051a	TotalTaxCrdtsUse (20C Line 16f) is equal to TotalCredits (Sch F Ln 7) when TotalCredits is equal to or less than StateIncomeTax (20C Line 15). If TotalCredits is greater than StateIncomeTax then TotalTaxCrdtsUse must equal StateIncomeTax.	MATH ERROR	REJECT
AL20C-Proforma-054	TotalPmtsCreditsDeferral (20C Line 16h) must equal the sum of OverpaymentPriorYear (20C Line 16a), EstimatedTaxPaymentCurrentYear (20C Line 16b), CompositePayment (20C Line 16c), AmountPaidWithExtension (20C Line 16d), PaymentsPriorToAdjustment (20C Line 16e), TotalCredits (20C Line 16f) and LIFOReserveTaxDeferral (20C Line 16g)	MATH ERROR	REJECT
AL20C-Proforma-055	If StateIncomeTax (20C Line 15) is greater than TotalPmtsCreditsDeferral (20C Line 16h) then OverpaymentCreditedNxtYr (20C Line 17a) must be zero. If StateIncomeTax (20C Line 15) is less than TotalPmtsCreditsDeferral (20C Line 16h) then OverpaymentCreditedNxtYr (20C Line 17a) must be less than or equal to TotalPmtsCreditsDeferral (20C Line 16h) minus StateIncomeTax (20C Line 15).	INCORRECT DATA	REJECT
AL20C-Proforma-056	If StateIncome (20C Line 15) is greater than TotalPmtsCreditsDeferral (20C Line 16h) then PennyTrustFund (20C Line 17b) must be zero. If StateIncomeTax (20C Line 15) is less than TotalPmtsCreditsDeferral (20C Line 16h) plus OverpaymentCreditedNxtYr (20C Line 17a) then PennyTrustFund (20C Line 17b) must be less than or equal to TotalPmtsCreditsDeferral(20C Line 16h) minus StateIncomeTax (20C Line 15) minus OverpaymentCreditedNxtYr (20C Line 17a).	INCORRECT DATA	REJECT
AL20C-Proforma-057	TotalReductions (20C Line 17e) must equal the sum of OverpaymentCreditedNxtYr (20C Line 17a), PennyTrustFund (20C Line 17b), Penalty (20C Line 17c) and InterestDue (20C Line 17d).	MATH ERROR	REJECT
AL20C-Proforma-058	TaxMinusCreditsAndPayments (20C Line 18) must equal StateIncomeTax (20C Line 15) minus TotalPmtsCreditsDeferral (20C Line 16h) plus TotalReductions(20C Line 17e).	MATH ERROR	REJECT
AL20C-Proforma-059	If TaxMinusCreditsAndPayments (20C Line 18) is greater than zero then one of the following must be populated:Either EFTIndicator, ECheckIndicator or CCIndicator.	MISSING DATA	REJECT
AL20C-Proforma-061	EFTIndicator must be populated if TaxMinusCreditsAndPayments (20C Line 18) is greater than zero	INCORRECT DATA	MINIMAL DO NOT REJECT
AL20C-Proforma-	FormType must equal "20C"	INCORRECT DATA	REJECT
AL20C-Proforma-	Required data element SoftwareDeveloper/DeveloperId not transmitted	MISSING DATA	REJECT

AL20C-Proforma-	If ConsolidatedFilingFee is populated then StateConsolidatedReturn must be populated.	INCORRECT DATA	REJECT
AL20C-Proforma-	Required data element Officer/PhoneNumber not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PTIN is populated then /Preparer/PhoneNumber must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-Proforma-070a	/Officer/FirstName should be populated with the first name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL20C-Proforma-070b	/Officer/LastName should be populated with the last name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL20C-Proforma-	Required data element Officer/Title not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element Officer/DateSigned not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/PreparerName must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/DateSignedPrepared must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then Preparer/DateSignedPrepared must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PreparerName is populated then either /Preparer/PTIN or /Preparer/SSN must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PTIN is populated then /Preparer/FirmName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/FirmName is populated then /Preparer/FEIN must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/AddressLine1 must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/City must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/ST must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/ZipCode must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If RelatedExpenses is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-Proforma-	If Related ExpensesPayments is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-Proforma-	If RelatedExpensesExempt is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then \Preparer\FirmName\BusinessNameLine1 must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then Preparer/FEIN must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	OtherAdditions/Description is required if OtherAdditions/Amount has a non-zero value.	MISSING DATA	REJECT

AL20C-Proforma-	OtherAdditions/Amount is required if OtherAdditions/Description is populated	MISSING DATA	REJECT
AL20C-Proforma-091	TotalAdditions must equal the sum of Schedule A Lines 1 thru 9 (RelatedExpenses+FedDepreciationPollutionClr+CorporateDividends+FederalExemptInterestIncome+NetIncomeForeclosureProperty+OtherAdditions/Amount+StateAndLocalIncomeTaxes)	MATH ERROR	REJECT
AL20C-Proforma-	DeductionOther/Description is required if DeductionOther/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-Proforma-	DeductionOther/Amount is required if DeductionOther/Description is populated	MISSING DATA	REJECT
AL20C-Proforma-094	Total Deductions must equal the sum of Sch A Lines 11 thru 24 (TaxRefunds+InterestOnUSObligations+InterestIncome+StateInterestIncome+PriorCorpAidToInduce+BusinessExpensesNotDeductible+Dividends26USC78+Dividends26USC243+Dividends26USC922+InterestPortionOfRentPaid+DeductionOilGasDepletionAllowd+DeductionOther)	MATH ERROR	REJECT
AL20C-Proforma-	ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 25) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 9 - line 24)	MATH ERROR	REJECT
AL20C-Proforma-	/NOLLoss/PrecedingTaxable/NOLYear must be greater than or equal to 1993.	INCORRECT DATA	REJECT
AL20C-Proforma-097	If /NOLLoss/PreceedingTaxable/NOLYear is less or equal to 2002 a copy of Page 1 of the Alabama corporate income tax return must be included NOLYYYYAL20CPg1.pdf	MISSING DOCUMENT	REJECT
AL20C-Proforma-098	/NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) must be less than or equal to /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2)	INCORRECT DATA	REJECT
AL20C-Proforma-100	The sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) must be less than or equal to NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) Minus /NOLLoss/PrecedingTaxable/NOLLossExpired (20C Sch B Column 3) this amount shall also not exceed StateIncSubtTotB4NolCarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-Proforma-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.	INCORRECT DATA	REJECT
AL20C-Proforma-101	/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable (20C Sch B Column 5) must equal /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) minus /NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) minus /NOLLoss/PrecedingTaxable/NOLLossUsed (20C Sch B Column 4)	MATH ERROR	REJECT
AL20C-Proforma-102	NbiNonBusinessIncomeLoss/DirectAllocDescription (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-103	NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-104	NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-105	NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-106	NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT

AL20C-Proforma-107	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-108	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1(rows a-e), Col E) must equal NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1(rows a-e), Col A) minus NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1(rows a-e), Col C).	MATH ERROR	REJECT
AL20C-Proforma-109	NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-110	NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Line 1(rows a-e), Col F) must equal NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1(rows a-e), Col B) minus NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1(rows a-e), Col D).	MATH ERROR	REJECT
AL20C-Proforma-111	TotNbiNetOfRelatedExpense/NetDirectAllocEverywhere (20C Sch C Line 2 Column E) must equal the sum of /NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Lines 1a - 1e Column E).	MATH ERROR	REJECT
AL20C-Proforma-111.a	TotNbiNetOfRelatedExpense/Everywhere (Sch C Line 2 col E) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-112	TotNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F) must equal the sum of NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Lines 1a - 1e Column F)	MATH ERROR	REJECT
AL20C-Proforma-112a	TotNbiNetOfRelatedExpense/instate (20C Line 9/Sch C Line 2 col F should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-Proforma-	If PropOther/OtherSpecify is more than 5 characters enter "STMT" and a PDF named SchedDOtherProperty.pdf **or Statements.pdf** must be	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If PropOther/BOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropOther/EOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropOther/BOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropOther/EOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-Proforma-118	PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn, PropIdbAndIrbAtCost/BOYIn, PropGovernment/BOYIn, PropOther/BOYIn less PropLessConstruction/BOYIn.	MATH ERROR	REJECT
AL20C-Proforma-119	PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn, PropIdbAndIrbAtCost/EOYIn, PropGovernment/EOYIn, PropOther/EOYIn less PropLessConstruction/EOYIn.	MATH ERROR	REJECT
AL20C-Proforma-120	PropTotal/BOYAll must equal the sum of PropInventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll, PropBuild/BOYAll, PropIdbAndIrbAtCost/BOYAll, PropGovernment/BOYAll, PropOther/BOYAll less PropLessConstruction/BOYAll.	MATH ERROR	REJECT

AL20C-Proforma-121	PropTotal/EOYAll must equal the sum of PropInventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll, PropBuild/EOYAll, PropIdbAndIrbAtCost/EOYAll, PropGovernment/EOYAll, PropOther/EOYAll less PropLessConstruction/EOYAll.	MATH ERROR	REJECT
AL20C-Proforma-	AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2.	MATH ERROR	REJECT
AL20C-Proforma-	AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2.	MATH ERROR	REJECT
AL20C-Proforma-	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL20C-Proforma-	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT
AL20C-Proforma-	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT
AL20C-Proforma-	TotalAverageProp/Everwhere must equal the sum of AvgOwnedProp/Everwhere and AnnualRentOrLease/Everwhere.	MATH ERROR	REJECT
AL20C-Proforma-	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL20C-Proforma-	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL20C-Proforma-	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL20C-Proforma-	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated.	MISSING DATA	REJECT
AL20C-Proforma-133	If MultiStateCorpPercentage is populated (Page 1) and SalesGrossReceipts\InState (Form 20C Schedule D-2 line 3a) is greater than $100,000 Schedule D-2 cannot be used.	INCORRECT DATA	REJECT
AL20C-Proforma-134	If MultiStateCorpPercentage is populated TaxDueOnGrossReceipts (20C Sch D-2, Line 4) must equal SalesGrossReceipts/InState(20C Sch D-2, Line 3) multiplied by .0025 otherwise TaxDueOnGrossReceipts (20C Sch D-2, Line 4) should not be used.	MATH ERROR / INCORRECT DATA	REJECT
AL20C-Proforma-135	One of the following checkboxes must be populated Irc1552Method1, Irc1552Method2, Irc1552Method3, Irc1552NoElection or Irc1552MethodOther.	MISSING DATA	REJECT
AL20C-Proforma-	If Irc1552Method1 is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If Irc1552Method2 is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If Irc1552Method3 is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If Irc1552MethodNoElection is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If Irc1552MethodOther is populated then 1552ElectionCalculations.pdf or **Statements.pdf** must be attached.	MISSING DOCUMENT	REJECT
AL20C-Proforma-141	FITApportionmentFactor (20C Sch E Line 4) must equal StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) divided by FederalTaxableIncomeAdj (20C Line 4 / Sch E Line 3).	MATH ERROR	REJECT
AL20C-Proforma-142	FITDeductionApportionedToState (20C Sch E Line 5) must equal FedIncTaxDed (20C Sch E Line 1) multiplied by FITApportionmentFactor (20C Sch E Line 4).	MATH ERROR	REJECT
AL20C-Proforma-143	If EntZoneCapCredit (20C Sch F Line 1) has a non-zero value then EnterpriseZoneCredit.pdf **or CreditStatements.pdf** must be attached. This PDF should include Schedule EZ, Certificates and all calculations.	MISSING DOCUMENT	REJECT

AL20C-Proforma-	If PropInventories\BOYIn is populated then PropInventories\BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropInventories\EOYIn is populated then PropInventories\EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropLand\BOYIn is populated then PropLand\BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropLand\EOYIn is populated then PropLand\EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-148	If EmployerEducationCrdt (20C Sch F Line 2) has a non-zero value then EmployerEducationCredit.pdf **or CreditStatements.pdf** must be attached. This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If PropFurnFixt\BOYIn is populated then PropFurnFixt\BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropFurnFixt\EOYIn is populated then PropFurnFixt\EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropMachEquip\BOYIn is populated then PropMachEquip\BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropMachEquip\EOYIn is populated then PropMachEquip\EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-153	If IncomeTaxCrdt (20C Sch F Line 3) has a non-zero value then IncomeTaxCredit.pdf **or CreditStatements.pdf** must be attached. The PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit.	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If PropBuild\BOYIn is populated then PropBuild\BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropBuild\EOYIn is populated then PropBuild\EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropIdbAndIrbAtCost\BOYIn is populated then PropIdbAndIrbAtCost\BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropIdbAndIrbAtCost\EOYIn is populated then PropIdbAndIrbAtCost\EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-158	If TaxIncrementFundPaymentCrdt (20C Sch F Line 4) has a non-zero value then TaxIncrementFundPymtCredit.pdf **or CreditStatements.pdf** must be attached. The PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project.	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If PropGovernment\BOYIn is populated then PropGovernment\BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropGovernment\EOYIn is populated then PropGovernment\EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	if RentOrLeaseExpense/InState is populated then RentOrLeaseExpense/Everywhere must be populated	MISSING DATA	REJECT
AL20C-Proforma-163	If CoalTaxCrdt (20C Sch F Line 5) has a non-zero value then CoalTaxCredit.pdf **or CreditStatements.pdf** must be attached. The PDF should include a detailed schedule computing the coal tax credit.	MISSING DOCUMENT	REJECT
AL20C-Proforma-	If PropLessConstruction\BOYIn is populated then PropLessConstruction\BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If PropLessConstruction\EOYIn is populated then PropLessConstruction\EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	if PayPayroll/InState is populted then PayPayroll/Everywhere must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT

AL20C-Proforma-	If CapitalTaxCrdt (20C Sch F Line 6)has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT
AL20C-Proforma-170	If CapitalTaxCrdt(20C Sch F Line 6) has a non-zero value then CapitalTaxCredit.pdf **or CreditStatements.pdf** must be attached. The PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	MISSING DOCUMENT	REJECT
AL20C-Proforma-171	If PropOther/BOYIn is populated /PropOther/BOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-172	If PropOther/EOYIn is populated PropOther/EOYAll must be populated	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	Required data element BusinessActivity\OperationsDescriptionInState not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element NamePropertyInState not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element OtherStatesCorpOperates not transmitted; if no other state indicate "none"	MISSING DATA	REJECT
AL20C-Proforma-	Required element a "C", "A" or other method name must be transmitted.	MISSING DATA	REJECT
AL20C-Proforma-	if SalesGrossReceipts/Instate is a non-zero value then SalesGrossReceipts/Everywhere must be populated.	MISSING DATA	REJECT
AL20C-Proforma-	if SalesDividends/Instate is populated then SalesDividends/Everywhere must be populated	MISSING DATA	REJECT
AL20C-Proforma-	if SalesGrossReceiptsInterest/Instate is populated then SalesGrossReceiptsInterest/Everywhere must be populated	MISSING DATA	REJECT
AL20C-Proforma-	if SalesRentalsOfProperty/Instate is populated then SalesRentalsOfProperty/Everywhere must be populated	MISSING DATA	REJECT
AL20C-Proforma-	if SalesRoyalties/Instate is populated then SalesRoyalties/Everywhere must be populated	MISSING DATA	REJECT
AL20C-Proforma-	if SalesCapitalOrdinaryGains/Instate is populated then SalesCapitalOrdinaryGains/Everywhere must be populated	MISSING DATA	REJECT
AL20C-Proforma-	if SalesOtherBusReceipts/Instate is populated then SalesOtherBusReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20C-Proforma-190	SalesGrossReceiptsSum/InState must equal the sum of SalesGrossReceipts/InState, SalesDividends/InState, SalesGrossReceiptsInterest/InState, SalesRentalsOfProperty/InState, SalesRoyalties/InState, SalesCapitalOrdinaryGains/InState,SalesOtherBusinessReceipts/InState	MATH ERROR	REJECT
AL20C-Proforma-191	SalesGrossReceiptsSum/Everywhere must equal the sum of SalesGrossReceipts/Everywhere, SalesDividends/Everywhere, SalesGrossReceiptsInterest/Everywhere, SalesRentalsOfProperty/Everywhere, SalesRoyalties/Everywhere, SalesCapitalOrdinaryGains/Everywhere,SalesOtherBusinessReceipts/Everywhere	MATH ERROR	REJECT
AL20C-Proforma-	if SalesGrossReceipts/Instate is populated then SalesGrossReceipts/Everywhere must be populated	MISSING DATA	REJECT

AL20C-Proforma-193	SalesGrossReceiptsSum/Ratio must equal the quotient of SalesGrossReceiptsSum/InState divided by SalesGrossReceiptsSum/Everywhere.	MATH ERROR	REJECT
AL20C-Proforma-194	Required data element SoftwareDeveloper/VersionID not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element AccountingRecordsLocAddress/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element AccountingRecordsLocAddress/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element AccountingRecordsLocAddress/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-Proforma-198a	Required data element ContactPerson\FirstName not transmitted	MISSING DATA	REJECT
AL20C-Proforma-198b	Required data element ContactPerson\LastName not transmitted	MISSING DATA	REJECT
AL20C-Proforma-	Required data element ContactPerson\PhoneNumber not transmitted	MISSING DATA	REJECT
AL20C-Proforma-210	TotIntangibleInterestExpensPd must equal the sum of IntangibleExpenseAmountsPaid and InterestExpenseAmountsPaid to receipient related member.	MATH ERROR	REJECT
AL20C-Proforma-	AdjustedIntangibleInterestAmt must equal ExpenseNotAddedBack minus AmountAllocatedToJurisdiction	MATH ERROR	REJECT
AL20C-Proforma-	ApportAdjustedIntangIntrstAmt must equal AdjustedIntangibleInterestAmt multiplied by JurisdictionApportPercent	MATH ERROR	REJECT
AL20C-Proforma-	ExemptionRelatedTob1 must equal the sum of AmountAllocatedToJurisdiction and ApportAdjustedIntangIntrstAmt	MATH ERROR	REJECT
AL20C-Proforma-214	If OtherReceipts (Lines 9A, 9B, 9C, 9D or 9E) are greater than IntangibleReceipts (Line 8A) or InterestReceipts (Line 8B), Enter ExemptionRelatedTob3 (Line 7).	MATH ERROR	REJECT
AL20C-Proforma-	Exempt Amount. Enter the greater of ExemptionRelatedTob1(Line 5G) ExemptionRelatedTob2 (Line 6A) or AmountExemptb3 Line 10B)	MATH ERROR	REJECT
AL20C-Proforma-	RelatedExpensesPayments must equal the sum of all TotIntangibleInterestExpensPd for all related members.	MATH ERROR	REJECT
AL20C-Proforma-	RelatedExpensesExempt must equal the sum of all ExemptAmount for all related members.	MATH ERROR	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-001	Required data element FormType must be 20S.	MISSING OR INCORRECT DATA	REJECT
AL20S-002	Required data element SoftwareDeveloper/DeveloperID not transmitted.	MISSING OR INCORRECT DATA	REJECT
AL20S-003	Required data element SoftwareDeveloper/VersionID not transmitted.	MISSING DATA	REJECT
AL20S-005	One of the following checkboxes must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL20S-006	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL20S-007	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically.	INCORRECT DATA	REJECT
AL20S-008	Required data element BusinessActivity/BusinessActivityCode/Code not transmitted.	MISSING DATA	REJECT
AL20S-009	Required data element FEIN not transmitted.	MISSING DATA	REJECT
AL20S-010	Required data element CorporationName\BusinessNameLine1 not transmitted.	MISSING DATA	REJECT
AL20S-011	Required data element Address\USAddress\AddressLine1 not transmitted.	MISSING DATA	REJECT
AL20S-012	Required data element Address\USAddress\City not transmitted.	MISSING DATA	REJECT
AL20S-013	Required data element Address\USAddress\State not transmitted	MISSING DATA	REJECT
AL20S-014	Required data element Address\USAddress\ZipCode not transmitted.	MISSING DATA	REJECT
AL20S-015	Required data element StateOfIncorporation\USAddress\State not transmitted.	MISSING DATA	REJECT
AL20S-017	If StateOfIncorporation/USAddress/State is not equal to "AL" DateQualifiedInState must be transmitted.	MISSING DATA	REJECT
AL20S-018	If MultiSateCorpApport is populated TotApportFraction must be populated.	MISSING DATA	REJECT
AL20S-019	Not Used	MISSING DATA	REJECT
AL20S-020	Not Used	MISSING DATA	REJECT
AL20S-021	Not Used	MISSING DATA	REJECT
AL20S-022	If MultiStateCorpApport is populated then TotApportFraction must equal the sum of TotalAverageProp/Ratio PayPayroll/Ratio and SalesGrossReceiptsSum/Ratio	MATH ERROR	REJECT
AL20S-023	Required data element \BusinessActivity\OperationsDescriptionInState not transmitted.	MISSING DATA	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-024	Not Used	MISSING DATA	REJECT
AL20S-025	If OtherReconciliationItems is populated a .pdf attachment called OtherReconcilationItems.pdf or **Statements.pdf** which clearly explains the nature	MISSING DOCUMENT	REJECT
AL20S-026	NetReconcilingItems must equal the sum of NetCapitalGainLoss, StateAndLocalIncomeTaxes, NetIncRentRealEstateActiv, NetIncomeRental,	MATH ERROR	REJECT
AL20S-027	NetNonseparatelyStatedIncLoss must equal the sum of FederalOrdinaryIncome and NetReconcilingItems.	MATH ERROR	REJECT
AL20S-028	If OtherSeparatelyStatedItems is populated a .pdf attachment called OtherSeparatelyStatedItems.pdf **or Statements.pdf** which clearly explains the	MISSING DOCUMENT	REJECT
AL20S-029	NetSeparatelyStatedItems must equal the sum of NetPortfolioIncomeLoss\FederalAmount plus	MATH ERROR	REJECT
AL20S-030	AdjustedIncome must equal the sum of NetNonSeparatelyStatedIncLoss and NetSeparatelyStatedItems.	MATH ERROR	REJECT
AL20S-031	StateNonSeparatelyStatedIncome must equal the sum of IncomeApportionedState and TotNonSeparateNonBusinessIncomeLoss.	MATH ERROR	REJECT
AL20S-032	If StateIncomeTaxSCorp is populated a computation schedule in PDF format named StateIncomeTaxSCorp.pdf **or Statements.pdf** must be submitted .	MISSING DOCUMENT	REJECT
AL20S-033	PaymentsPriorToAdjustment should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20S-034	TotalCredits must equal the sum of EmployerEducationCrdt plus CoalTaxCrdt.	MATH ERROR	REJECT
AL20S-034A	TotalTaxCrdtsUse is equal to TotalCredits when TotalCredits is equal to or less than StateIncTaxSCorp. If TotalCredits is greater than StateIncTaxSCorp then	MATH ERROR	REJECT
AL20S-035	TotalPmtsCreditsDeferral must equal the sum of EstimatedTaxPaymentsCurrentYear, AmountPaidWithExtension,	MATH ERROR	REJECT
AL20S-036	BalanceDueWithReturn must equal the sum of TaxMinusCreditsAndPayments, Penalty, and InterestDue.	MATH ERROR	REJECT
AL20S-037	EFTIndicator must be populated If TaxMinusCreditsAndPayments is greater than $0.	MISSING DATA	REJECT
AL20S-038	If BalanceDueWithReturn is greater than zero then one of the following elements should be populated:Either EFTIndicator, ECheckIndicator or CCIndicator	MISSING OR INCORRE	REJECT
AL20S-039	If /NonSeparateNonBusIncomeLoss/GrossAmount, /NonSeparateNonBusIncomeLoss/GrossAmountState,	MISSING DATA	REJECT
AL20S-040	If /NonSeparateNonBusIncomeLoss/GrossAmountState is populated then /NonSeparateNonBusIncomeLoss/GrossAmount required data element must be	MISSING DATA	REJECT
AL20S-041	If /NonSeparateNonBusIncomeLoss/RelatedExpensesState is populated then /NonSeparateNonBusIncomeLoss/RelatedExpenses must be popluated.	MISSING DATA	REJECT
AL20S-042	/NonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal /NonSeparateNonBusIncomeLoss/GrossAmount minus	MATH ERROR	REJECT
AL20S-043	/NonSeparateNonBusIncomeLoss/NetDirectAllocToState must equal /NonSeparateNonBusIncomeLoss/GrossAmountState minus	MATH ERROR	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-044	/TotNonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal the sum of all /NonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere data	MATH ERROR	REJECT
AL20S-044A	AllocatedBusinessIncome must equal NetDirectAllocEverywhere multiplied by negative 1.	MATH ERROR	REJECT
AL20S-045	/TotNonSeparateNonBusIncomeLoss/NetDirectAllocToState must equal the sum of all /NonSeparateNonBusIncomeLoss/NetDirectAllocToState data elements.	MATH ERROR	REJECT
AL20S-046	If /SeparateNonBusinessIncomeLoss/GrossAmount, /SeparateNonBusinessIncomeLoss/GrossAmountState,	MISSING DATA	REJECT
AL20S-047	If /SeparateNonBusinessIncomeLoss/GrossAmountState is populated then /SeparateNonBusinessIncomeLoss/GrossAmount must be populated.	MISSING DATA	REJECT
AL20S-048	If /SeparateNonBusinessIncomeLoss/RelatedExpensesState is populated then /SeparateNonBusinessIncomeLoss/RelatedExpenses must be popluated.	MISSING DATA	REJECT
AL20S-049	/SeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere must equal /SeparateNonBusinessIncomeLoss/GrossAmount minus	MATH ERROR	REJECT
AL20S-050	/SeparateNonBusinessIncomeLoss/NetDirectAllocToState must equal /SeparateNonBusinessIncomeLoss/GrossAmountState minus	MATH ERROR	REJECT
AL20S-051	/TotSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal the sum of all /SeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere data elements.	MATH ERROR	REJECT
AL20S-052	/TotSeparateNonBusIncomeLoss/NetDirectAllocToState must equal the sum of all /SeparateNonBusinessIncomeLoss/NetDirectAllocToState data elements.	MATH ERROR	REJECT
AL20S-053	If PropInventories\BOYIn is populated then PropInventories\BOYAll must be populated	MISSING DATA	REJECT
AL20S-054	If PropInventories\EOYIn is populated then PropInventories\EOYAll must be populated	MISSING DATA	REJECT
AL20S-055	If PropLand/BOYIn is populated then PropLand/BOYAll must be populated.	MISSING DATA	REJECT
AL20S-056	If PropLand/EOYIn is populated then PropLand/EOYAll must be populated.	MISSING DATA	REJECT
AL20S-057	If PropFurnFixt/BOYIn is populated then PropFurnFixt/BOYAll must be populated.	MISSING DATA	REJECT
AL20S-058	If PropFurnFixt/EOYIn is populated then PropFurnFixt/EOYAll must be populated.	MISSING DATA	REJECT
AL20S-059	If PropMachEquip/BOYIn is populated then PropMachEquip/BOYAll must be populated.	MISSING DATA	REJECT
AL20S-060	If PropMachEquip/EOYIn is populated then PropMachEquip/EOYAll must be populated.	MISSING DATA	REJECT
AL20S-061	If PropBuild/BOYIn is populated then PropBuild/BOYAll must be populated.	MISSING DATA	REJECT
AL20S-062	If PropBuild/EOYIn is populated then PropBuild/EOYAll must be populated.	MISSING DATA	REJECT
AL20S-063	If PropIdbAndIrbAtCost/BOYIn is populated then PropIdbAndIrbAtCost/BOYAll must be populated.	MISSING DATA	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-064	If PropIdbAndIrbAtCost/EOYIn is populated then PropIdbAndIrbAtCost/EOYAll must be populated.	MISSING DATA	REJECT
AL20S-065	If PropGovernment/BOYIn is populated then PropGovernment/BOYAll must be populated.	MISSING DATA	REJECT
AL20S-066	If PropGovernment/EOYIn is populated then PropGovernment/EOYAll must be populated.	MISSING DATA	REJECT
AL20S-067	If PropOther/OtherSpecIfy is more than 5 characters enter "STMT" and a PDF named SchedDOtherProperty.pdf **or Statements.pdf** must be submitted.	MISSING DOCUMENT	REJECT
AL20S-068	If PropOther/BOYIn is populated PropOther/OtherSpecIfy must be populated	MISSING DATA	REJECT
AL20S-069	If PropOther/EOYIn is populated PropOther/OtherSpecIfy must be populated	MISSING DATA	REJECT
AL20S-070	If PropOther/BOYAll is populated PropOther/OtherSpecIfy must be populated	MISSING DATA	REJECT
AL20S-071	If PropOther/EOYAll is populated PropOther/OtherSpecIfy must be populated	MISSING DATA	REJECT
AL20S-072	If PropLessConstruction/BOYIn is populated then PropLessConstruction/BOYAll must be populated.	MISSING DATA	REJECT
AL20S-073	If PropLessConstruction/EOYIn is populated then PropLessConstruction/EOYAll must be populated.	MISSING DATA	REJECT
AL20S-074	PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn,	MATH ERROR	REJECT
AL20S-075	PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn,	MATH ERROR	REJECT
AL20S-076	PropTotal/BOYAll must equal the sum of PropAllventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll,	MATH ERROR	REJECT
AL20S-077	PropTotal/EOYAll must equal the sum of PropAllventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll,	MATH ERROR	REJECT
AL20S-078	AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2.	MATH ERROR	REJECT
AL20S-079	AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2.	MATH ERROR	REJECT
AL20S-080	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL20S-081	If RentOrLeaseExpense/InState is populated then RentOrLeaseExpense/Everywhere must be populated	MISSING DATA	REJECT
AL20S-082	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT
AL20S-083	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT
AL20S-084	TotalAverageProp/Everwhere must equal the sum of AvgOwnedProp/Everwhere and AnnualRentOrLease/Everwhere.	MATH ERROR	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-085	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL20S-086	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL20S-087	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL20S-088	If SalesGrossReceipts/InState is populated then SalesGrossReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20S-089	If SalesCapitalOrdinaryGains/Instate is populated then SalesCapitalOrdinaryGains/Everywhere must be populated	MISSING DATA	REJECT
AL20S-090	If SalesGrossReceiptsInterest/Instate is populated then SalesGrossReceiptsInterest/Everywhere must be populated	MISSING DATA	REJECT
AL20S-091	If SalesRentalsOfProperty/Instate is populated then SalesRentalsOfProperty/Everywhere must be populated	MISSING DATA	REJECT
AL20S-093	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated.	MISSING DATA	REJECT
AL20S-093 a	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL20S-094	If SalesOtherBusReceipts/Instate is populated then SalesOtherBusReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20S-095	SalesGrossReceiptsSum/InState must equal the sum of SalesGrossReceipts/InState, SalesDividends/InState,	MATH ERROR	REJECT
AL20S-096	SalesGrossReceiptsSum/Everywhere must equal the sum of SalesGrossReceipts/Everywhere, SalesDividends/Everywhere,	MATH ERROR	REJECT
AL20S-097	SalesGrossReceiptsSum/Ratio must equal the quotient of SalesGrossReceiptsSum/InState divided by SalesGrossReceiptsSum/Everywhere.	MATH ERROR	REJECT
AL20S-098	StateNonSeparatelyStatedIncome must equal the sum of IncomeApportionedState and TotNonSeparateNonBusinessIncomeLoss\NetDirectAllocState.	MATH ERROR	REJECT
AL20S-100	/ApportSeparatelyStatedItems must equal the product of /NetSeparatelyStatedItems multiplied by /TotApportFraction when	MATH ERROR	REJECT
AL20S-101	If /TotSeparateNonBusIncomeLoss/NetDirectAllocToState is populated a statement in .pdf format named SeparateNonBusiness.pdf **or Statements.pdf**	MISSING DOCUMENT	REJECT
AL20S-102	StateTaxableIncomeAdj must equal the sum of StateNonSeparatelyStatedIncome, ApportSeparatelyStatedItems and TotSeparateNonBusinessIncomeLoss when	MATH ERROR	REJECT
AL20S-103	AdjustedFedIncome must equal the sum of AdjustedIncome plus NetDirectAllocEverywhere when StateApportionmentFactor is not equal to 100%.	MATH ERROR	REJECT
AL20S-104	FITApportionmentFactor must equal the product of StateTaxableIncomeAdj divided by AdjustedFedIncome.	MATH ERROR	REJECT
AL20S-105	FITDeductionApportionedToState must equal the product of FedIncTaxDed multiplied by FITApportionmentFactor.	MATH ERROR	REJECT
AL20S-108	ApportionableIncome must equal the sum of NetNonSeparatelyStatedIncLoss and AllocatedBusinessIncome.	MATH ERROR	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-109	IncomeApportionedState must equal the product of ApportionableIncome multiplied by TotApportFraction.	MATH ERROR	REJECT
AL20S-111	NetNonSeparatelyStatedIncLoss must equal the sum of FederalOrdinaryIncome and NetReconcilingItems.	MATH ERROR	REJECT
AL20S-113	StateAccumulatedAdjustmentsEnd/AccumAdjAcct must equal the sum of StateAccumulatedAdjustmentsBeg/AccumAdjAcct,	MATH ERROR	REJECT
AL20S-114	If /EmployerEducationCrdt has a non-zero value then EmployerEducationCredit.pdf or **CreditStatements.pdf** must be attached. This	MISSING DOCUMENT	REJECT
AL20S-115	If CoalTaxCrdt is populated a detailed schedule of computations named CoalTaxCrdt.pdf or **CreditStatements.pdf** must be submitted in .pdf format.	MISSING DOCUMENT	REJECT
AL20S-116	Required element a "C", "A" or "O" must be transmitted.	MISSING DATA	REJECT
AL20S-117	Required data element StateReturnInfo/BusinessActivity/OperationsDescriptionInState not transmitted.	MISSING DATA	REJECT
AL20S-118	Required data element ContactPerson\FirstName not transmitted	MISSING DATA	REJECT
AL20S-119	Required data element ContactPerson\LastName not transmitted	MISSING DATA	REJECT
AL20S-120	Required data element ContactPerson\PhoneNumber not transmitted	MISSING DATA	REJECT
AL20S-121	Required data element AccountingRecordsLocAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL20S-122	Required data element AccountingRecordsLocAddress/USAddress/City not transmitted.	MISSING DATA	REJECT
AL20S-123	Required data element AccountingRecordsLocAddress/USAddress/State not transmitted.	MISSING DATA	REJECT
AL20S-124	Required data element AccountingRecordsLocAddress/USAddress/Zip Code not transmitted.	MISSING DATA	REJECT
AL20S-125	StateNonseparatelyStatedIncome must equal the sum of IncomeApportionedState plus TotNonSeparateNonBusinessIncomeLoss\NetDirectAllocState.	MATH ERROR	REJECT
AL20S-126	CharitableContributations\PerStateLaw must equal CharitableContributations\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-127	OilAndGasDepletion\PerStateLaw must equal OilAndGasDepletion\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-128	Section179Depreciation\PerStateLaw must equal Section179Depreciation\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-129	CasualtyLosses\PerStateLaw must equal CasulatyLosses\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-130	GrossPortfolioIncomeLoss\PerStateLaw must equal GrossPortfolioIncomeLoss\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-131	PortfolioIncomeInterestExp\PerStateLaw must equal PortfolioIncomeInterestExp\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-132	OtherExpensePortfolioIncome\PerStateLaw must equal OtherExpensePortfolioIncome\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-133	OtherSeparatelyStatedItems\PerStateLaw must equal OtherSeparatelyStatedItems\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-136	FITDeductionApportionedToState must equal FedIncTaxDed multiplied by FITApportionmentFactor.	MATH ERROR	REJECT
AL20S-137	StateExemptIncome\PerStateLaw must equal StateExemptIncome\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-138	Officer\FirstName should be populated with the name of the corporate officer signing the AL8453C.	MISSING DATA	REJECT
AL20S-139	Officer\LastName should be populated with the name of the corporate officer signing the AL8453C.	MISSING DATA	REJECT
AL20S-140	Required data element Officer/DateSigned not transmitted.	MISSING DATA	REJECT
AL20S-141	Required data element Officer/PhoneNumber not transmitted.	MISSING DATA	REJECT
AL20S-142	Required data element Officer/SSN not transmitted.	MISSING DATA	REJECT
AL20S-143	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20S-144	If Preparer/PreparerName is populated then Preparer/PhoneNumber must be populated.	MISSING DATA	REJECT
AL20S-145	If Preparer/PreparerName is populated then Preparer/DatesSignedPrepared must be populated.	MISSING DATA	REJECT
AL20S-146	If Preparer/PreparerName is populated then either Preparer/SSN or Preparer/PTIN must be populated.	MISSING DATA	REJECT
AL20S-147	If Preparer/PreparerName is populated then Preparer/FirmName/BusinessNameLine1 must be populated.	MISSING DATA	REJECT
AL20S-148	If Preparer/PreparerName is populated then Preparer/FEIN must be populated.	MISSING DATA	REJECT
AL20S-149	If Preparer/PreparerName is populated then Preparer/PreparerAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL20S-150	If Preparer/PreparerName is populated then Preparer/PreparerAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL20S-151	If Preparer/PreparerName is populated then Preparer/PreparerAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL20S-152	If Preparer/PreparerName is populated then Preparer/PreparerAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL20S-153	One of the following must be populated ShareholderPartnerData/SCorpIndicator or ShareholderPartnerData/SubChapterKIndicator.	MISSING DATA	REJECT
AL20S-154	If AmendedK1 is populated return will be rejected - Amended returns will not be accepted electronically	MISSING DATA	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-155	Required data element TaxYearEndDate not transmitted.	MISSING DATA	REJECT
AL20S-156	Required data element CorporationName/BusinessNameLine1 not transmitted.	MISSING DATA	REJECT
AL20S-157	Required data element Address/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL20S-158	Required data element Address/USAddress/City not transmitted.	MISSING DATA	REJECT
AL20S-159	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL20S-160	Required data element Address/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL20S-161	Required data element ShareholderID not transmitted	MISSING DATA	REJECT
AL20S-162	Either ShareholderName/PersonData/FirstName and ShareholderName/PersonData/LastName must be transmitted or	MISSING DATA	REJECT
AL20S-163	Required data element ShareholdersAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL20S-164	Required data element ShareholdersAddress/USAddress/City not transmitted.	MISSING DATA	REJECT
AL20S-165	Required data element ShareholdersAddress/USAddress/State not transmitted.	MISSING DATA	REJECT
AL20S-166	Required data element ShareholdersAddress/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL20S-167	Not Used		
AL20S-168	ShareholderPartnerData/ShareholderName/TypeOfEntity must be populated	MISSING DATA	REJECT
AL20S-169	Required data element ShareholderPercent not transmitted.	MISSING DATA	REJECT
AL20S-170	Not Used		
AL20S-171	If ShareholderNonResident Indicator is populated then ShareholderPartnerData/StateOfLegalResidence must be populated.	MISSING DATA	REJECT
AL20S-171A	If NonResidentAgreement has been filed checkbox must be populated	MISSING DATA	REJECT
AL20S-172	Required data element ShareholderBasis not transmitted.	MISSING DATA	REJECT
AL20S-173	If ShareholderPartnerData/StateAdditionalInformation is more than 40 characters enter "STMT" and a PDF named ShareholderNotes.pdf **or K1Statements.pdf**	MISSING DOCUMENT	REJECT
AL20S-174	If /ShareholderPartnerDistribution/StateAdditionalInformation/List is more than 40 characters enter "STMT" and a PDF named StateAdditionalInformation.pdf **or**	MISSING DOCUMENT	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL20S-175	Required Data Element TaxYearEndDate not transmitted	MISSING DATA	REJECT
AL20S-177	If /ShareholderPartnerData/NonResidentAgreementIndicator is populated then /NonResidentAgreementData/NonResidentID/TINTypeValue must be populated	MISSING DATA	REJECT
AL20S-178	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/NonResidentAnnualTaxPeriod must be populated.	MISSING DATA	REJECT
AL20S-179	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/NonResidentName must be populated.	MISSING DATA	REJECT
AL20S-180	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/LegalResidenceAddress/USAddress/AddressLine1	MISSING DATA	REJECT
AL20S-181	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/LegalResidenceAddress/USAddress/City must be	MISSING DATA	REJECT
AL20S-182	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/LegalResidenceAddress/USAddress/State must be	MISSING DATA	REJECT
AL20S-183	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/LegalResidenceAddress/USAddress/ZipCode must	MISSING DATA	REJECT
AL20S-184	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/NonResidentEntityType must be populated.	MISSING DATA	REJECT
AL20S-185	Default is 20080101 unless FiscalTaxYear or ShortTaxYear is populated - must be 20080101 or later.	MISSING DATA	REJECT
AL20S-186	Default is 20081231 unless FiscalTaxYear or ShortTaxYear is populated.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-001	Required data element SoftwareDeveloper/DeveloperId not transmitted	MISSING DATA	REJECT
AL65-003	Required data element Transmitter/TransmitterID not transmitted	MISSING DATA	REJECT
AL65-004	One of the following data elements must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL65-005	TaxYearBeginDate - Default is 20080101 unless FiscalTaxYear or ShortTaxYear is populated - must be 20080101 or later.	INCORRECT DATA	REJECT
AL65-006	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL65-007	TaxYearEndDate - Default is 20081231 unless FiscalTaxYear or ShortTaxYear is populated.	INCORRECT DATA	REJECT
AL65-008	Required data element TaxYearEndDate not transmitted.	MISSING DATA	REJECT
AL65-009	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically.	INCORRECT DATA	REJECT
AL65-010	One of the following data elements must be populated GeneralPartnershipIndicator, LimitedPartnershipIndicator or LLCLLPIndicator.	MISSING DATA	REJECT
AL65-011	Required data element BusinessActivity/BusinessActivityCode/Code not transmitted.	MISSING DATA	REJECT
AL65-012	Required data element FEIN not transmitted.	MISSING DATA	REJECT
AL65-013	Required data element CorporationName/BusinessNameLine1 not transmitted.	MISSING DATA	REJECT
AL65-014	Required data element Address/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL65-015	Required data element Address/USAddress/City not transmitted.	MISSING DATA	REJECT
AL65-016	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL65-017	Required data element Address/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL65-018	Required data element TotalMembers not transmitted	MISSING DATA	REJECT
AL65-019	Required data element StateOfFormation not transmitted.	MISSING DATA	REJECT
AL65-020	Required data element HdrCode/BusinessActivity/OperationsDescriptionInState not transmitted.	MISSING DATA	REJECT
AL65-021	If StateOfFormation is not equal to "AL" DateQualifiedInState must be transmitted.	MISSING DATA	REJECT
AL65-022	Not Used	MISSING DATA	REJECT
AL65-023	Not Used	MISSING DATA	REJECT
AL65-024	Not Used	MISSING DATA	REJECT
AL65-025	Not Used	MISSING DATA	REJECT
AL65-025A	If OtherReconciliationItems is populated a .pdf attachment called OtherReconciliationItems.pdf or Statements.pdf which clearly explains the nature of the item must be submitted.	MISSING DATA	REJECT
AL65-026	NetReconcilingItems must equal the sum of NetCapitalGainLoss, NetIncRentRealEstateActiv, NetIncomeRental, NetGainLossIRC1231, and OtherReconciliationItems minus JobCreditAdjustment and DepreciationAdjustment.	MATH ERROR	REJECT
AL65-027	NetNonseparatelyStatedIncLoss must equal the sum of FederalOrdinaryIncome and NetReconcilingItems.	MATH ERROR	REJECT
AL65-027A	If OtherSeparatelyStatedItems/FederalAmount is populated a .pdf attachment called OtherSeparatelyStatedItems/FederalAmount.pdf or Statements.pdf which clearly explains the nature of the item must be submitted.	MISSING DATA	REJECT
AL65-028	NetSeparatelyStatedItems must equal the sum of NetPortfolioIncomeLoss/FederalAmount and OtherSeparatelyStatedItems/FederalAmount minus CharitableContributionsFederalAmount, OilAndGasDepletionFederalAmount, Section179DepreciationFederalAmount and CasualtyLossesFederalAmount.	MATH ERROR	REJECT
AL65-029	AdjustedIncome must equal the sum of NetNonSeparatelyStatedIncLoss and NetSeparatelyStatedItems.	MATH ERROR	REJECT
AL65-030	IF MultiStateCorpApport is NOT populated then TotApportFraction must be 100%	INCORRECT DATA	REJECT
AL65-031	If MultiStateCorpApport is populated then TotApporFraction must equal the sum of TotalAverageProp/Ratio PayPayroll/Ratio and SalesGrossReceiptsSum/Ratio divided by 3. (If TotalAverageProp/Everwhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if PayPayroll/Everwhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if SalesGrossReceiptsSum/Everwhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.	MATH ERROR	REJECT
AL65-032	StateNonSeparatelyStatedIncome must equal the sum of IncomeApportionedState and AllNonBusinessIncome/TotNonSeparateNonBusIncomeLoss/NetDirectAllocState.	MATH ERROR	REJECT
AL65-033	Required data element Officer/FirstName not transmitted. Should be populated with the name of the officer/partner signing the AL8453C.	MISSING DATA	REJECT
AL65-034	Required data element Officer/LastName not transmitted. Should be populated with the name of the officer/partner signing the AL8453C.	MISSING DATA	REJECT
AL65-035	Required data element Officer/DateSigned must be transmitted.	MISSING DATA	REJECT
AL65-036	Required data element Officer/PhoneNumber must be transmitted.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-037	Required data element Officer/SSN must be transmitted.	MISSING DATA	REJECT
AL65-038	IFPreparer/AuthorizeDiscuss is populated then Preparer/PreparerName must be populated.	MISSING DATA	REJECT
AL65-039	If Preparer/PreparerName is populated then Preparer/PhoneNumber must be populated.	MISSING DATA	REJECT
AL65-040	If Preparer/PreparerName is populated then Preparer/DateSignedPrepared must be populated.	MISSING DATA	REJECT
AL65-041	If Preparer/PreparerName is populated then either Preparer/SSN or Preparer/PTIN must be populated.	MISSING DATA	REJECT
AL65-042	If Preparer/PreparerName is populated then Preparer/FirmName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL65-043	If Preparer/PreparerName is populated then Preparer/FEIN must be populated.	MISSING DATA	REJECT
AL65-044	If Preparer/PreparerName is populated then Preparer/Address/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL65-045	If Preparer/PreparerName is populated then Preparer/Address/USAddress/City must be populated.	MISSING DATA	REJECT
AL65-046	If Preparer/PreparerName is populated then Preparer/Address/USAddress/State must be populated.	MISSING DATA	REJECT
AL65-047	If Preparer/PreparerName is populated then Preparer/Address/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL65-048	If AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmount, AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmountState, AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpenses, or AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpensesState is populated then AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/DirectAllocDescription must be populated.	MISSING DATA	REJECT
AL65-049	If AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmountState is populated then AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmount must be populated/transmitted.	MISSING DATA	REJECT
AL65-050	If AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpensesState is populated then AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpenses must be populated/transmitted.	MISSING DATA	REJECT
AL65-051	AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmount minus AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpenses.	MATH ERROR	REJECT
AL65-052	AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/NetDirectAllocToState must equal AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmountState minus AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpensesState.	MATH ERROR	REJECT
AL65-053	/TotNonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal the sum of all /NonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere data elements.	MATH ERROR	REJECT
AL65-053A	AllocatedBusinessIncome/ must equal NetDirectAllocEverywhere multiplied by negative 1.	MATH ERROR	REJECT
AL65-054	/TotNonSeparateNonBusIncomeLoss/NetDirectAllocToState must equal the sum of all /NonSeparateNonBusIncomeLoss/NetDirectAllocToState data elements.	MATH ERROR	REJECT
AL65-055	If AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmount, AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmountState, AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpenses, or AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpensesState is populated then AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/DirectAllocDescription must be populated/transmitted.	MISSING DATA	REJECT
AL65-056	If AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmountState is populated then AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmount must be populated/transmitted.	MISSING DATA	REJECT
AL65-057	If AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpensesState is populated then AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpenses must be populated.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-058	AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere must equal AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmount minus AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpenses.	MATH ERROR	REJECT
AL65-059	AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/NetDirectAllocToState must equal AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmountState minus AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpensesState.	MATH ERROR	REJECT
AL65-060	/TotSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal the sum of all /SeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere data elements.	MATH ERROR	REJECT
AL65-061	/TotSeparateNonBusIncomeLoss/NetDirectAllocToState must equal the sum of all /SeparateNonBusinessIncomeLoss/NetDirectAllocToState data elements.	MATH ERROR	REJECT
AL65-062	If PropInventories/BOYIn is populated then PropInventories/BOYAll must be populated.	MISSING DATA	REJECT
AL65-063	If PropInventories/EOYIn is populated then PropInventories/EOYAll must be populated.	MISSING DATA	REJECT
AL65-064	If PropLand/BOYIn is populated then PropLand/BOYAll must be populated.	MISSING DATA	REJECT
AL65-065	If PropLand/EOYIn is populated then PropLand/EOYAll must be populated.	MISSING DATA	REJECT
AL65-066	If PropFurnFixt/BOYIn is populated then PropFurnFixt/BOYAll must be populated.	MISSING DATA	REJECT
AL65-067	If PropFurnFixt/EOYIn is populated then PropFurnFixt/EOYAll must be populated.	MISSING DATA	REJECT
AL65-068	If PropMachEquip/BOYIn is populated then PropMachEquip/BOYAll must be populated.	MISSING DATA	REJECT
AL65-069	If PropMachEquip/EOYIn is populated then PropMachEquip/EOYAll must be populated.	MISSING DATA	REJECT
AL65-070	If PropBuild/BOYIn is populated then PropBuild/BOYAll must be populated.	MISSING DATA	REJECT
AL65-071	If PropBuild/EOYIn is populated then PropBuild/EOYAll must be populated.	MISSING DATA	REJECT
AL65-072	If PropIdbAndIrbAtCost/BOYIn is populated then PropIdbAndIrbAtCost/BOYAll must be populated.	MISSING DATA	REJECT
AL65-073	If PropIdbAndIrbAtCost/EOYIn is populated then PropIdbAndIrbAtCost/EOYAll must be populated.	MISSING DATA	REJECT
AL65-074	If PropGovernment/BOYIn is populated then PropGovernment/BOYAll must be populated.	MISSING DATA	REJECT
AL65-075	If PropGovernment/EOYIn is populated then PropGovernment/EOYAll must be populated.	MISSING DATA	REJECT
AL65-076	If PropOther/OtherSpecify is more than 5 characters enter "STMT" and a PDF named SchedCOtherProperty.pdf or **Statements.pdf** must be submitted.	MISSING DOCUMENT	REJECT
AL65-077	IF PropOther/BOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL65-078	IF PropOther/EOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL65-079	If AllProperty/PropOther/BOYIn is populated then AllProperty/PropOther/BOYAll must be populated.	MISSING DATA	REJECT
AL65-080	IF PropOther/BOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL65-081	If AllProperty/PropOther/EOYIn is populated then AllProperty/PropOther/EOYAll must be populated.	MISSING DATA	REJECT
AL65-082	IF PropOther/EOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL65-083	If PropLessConstruction/BOYIn is populated then PropLessConstruction/BOYAll must be populated.	MISSING DATA	REJECT
AL65-084	If PropLessConstruction/EOYIn is populated then PropLessConstruction/EOYAll must be populated.	MISSING DATA	REJECT
AL65-085	PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn, PropIdbAndIrbAtCost/BOYIn, PropGovernment/BOYIn, PropOther/BOYIn less PropLessConstruction/BOYIn.	MATH ERROR	REJECT
AL65-086	PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn, PropIdbAndIrbAtCost/EOYIn, PropGovernment/EOYIn, PropOther/EOYIn less PropLessConstruction/EOYIn.	MATH ERROR	REJECT
AL65-087	PropTotal/BOYAll must equal the sum of PropInventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll, PropBuild/BOYAll, PropIdbAndIrbAtCost/BOYAll, PropGovernment/BOYAll, PropOther/BOYAll less PropLessConstruction/BOYAll.	MATH ERROR	REJECT
AL65-088	PropTotal/EOYAll must equal the sum of PropInventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll, PropBuild/EOYAll, PropIdbAndIrbAtCost/EOYAll, PropGovernment/EOYAll, PropOther/EOYAll less PropLessConstruction/EOYAll.	MATH ERROR	REJECT
AL65-089	AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2.	MATH ERROR	REJECT
AL65-090	AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-091	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL65-092	if RentOrLeaseExpense/InState is populated then RentOrLeaseExpense/Everywhere must be populated	MISSING DATA	REJECT
AL65-093	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT
AL65-094	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT
AL65-095	TotalAverageProp/Everwhere must equal the sum of AvgOwnedProp/Everwhere and AnnualRentOrLease/Everwhere.	MATH ERROR	REJECT
AL65-096	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL65-097	If PayPayroll/InState is populated then PayPayroll/Everywhere must be populated.	MISSING DATA	REJECT
AL65-098	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL65-099	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL65-100	IF SalesGrossReceipts/InState is populated then SalesGrossReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL65-101	IF SalesCapitalOrdinaryGains/Instate is populated then SalesCapitalOrdinaryGains/Everywhere must be populated	MISSING DATA	REJECT
AL65-102	If SalesGrossReceiptsInterest/Instate is populated then SalesGrossReceiptsInterest/Everywhere must be populated	MISSING DATA	REJECT
AL65-103	If SalesRentalsOfProperty/Instate is populated then SalesRentalsOfProperty/Everywhere must be populated	MISSING DATA	REJECT
AL65-104	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL65-105	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1065Line must be populated.	MISSING DATA	REJECT
AL65-106	If SalesOtherBusReceipts/Instate is populated then SalesOtherBusReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL65-107	SalesGrossReceiptsSum/InState must equal the sum of SalesGrossReceipts/InState, SalesDividends/InState, SalesGrossReceiptsInterest/InState, SalesRentalsOfProperty/InState, SalesRoyalties/InState, SalesCapitalOrdinaryGains/InState,SalesOtherBusinessReceipts/InState	MATH ERROR	REJECT
AL65-108	SalesGrossReceiptsSum/Everywhere must equal the sum of SalesGrossReceipts/Everywhere, SalesDividends/Everywhere, SalesGrossReceiptsInterest/Everywhere, SalesRentalsOfProperty/Everywhere, SalesRoyalties/Everywhere, SalesCapitalOrdinaryGains/Everywhere,SalesOtherBusinessReceipts/Everywhere	MATH ERROR	REJECT
AL65-109	SalesGrossReceiptsSum/Ratio must equal the quotient of SalesGrossReceiptsSum/InState divided by SalesGrossReceiptsSum/Everywhere.	MATH ERROR	REJECT
AL65-110	ApportionableIncome must equal the sum of NetNonSeparatelyStatedIncLoss and AllocatedBusinessIncome	MATH ERROR	REJECT
AL65-111	IncomeApportionedState must equal the product of ApportionableIncome multiplied by TotApportFraction.	MATH ERROR	REJECT
AL65-112	StateNonSeparatelyStatedIncome must equal the sum of IncomeApportionedState and TotNonSeparateNonBusIncomeLoss/NetDirectAllocToState.	MATH ERROR	REJECT
AL65-113	Required element a "C", "A" or "O" must be transmitted.	MISSING DATA	REJECT
AL65-114	If IrsAuditIndicator is populated then IrsAuditListYears must be populated.	MISSING DATA	REJECT
AL65-115	Required data element GeneralInformation/StateReturnInfo/BusinessActivity/OperationsDescriptionInState not transmitted.	MISSING DATA	REJECT
AL65-116	IF DissolvedIndicator or SoldIndicator or IncorporatedIndicator is populated then NatureOfChange must be populated	MISSING DATA	REJECT
AL65-117	Required data element AccountingRecordsLocAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL65-118	Required data element AccountingRecordsLocAddress/USAddress/City not transmitted.	MISSING DATA	REJECT
AL65-119	Required data element AccountingRecordsLocAddress/USAddress/State not transmitted.	MISSING DATA	REJECT
AL65-120	Required data element AccountingRecordsLocAddress/USAddress/Zip Code not transmitted.	MISSING DATA	REJECT
AL65-121	If StateBusPrivTaxFiled is populated then required data element NamePrivilegeTaxReturn/EIN must be transmitted.	MISSING DATA	REJECT
AL65-122	If StateBusPrivTaxFiled is populated then required data element NamePrivilegeTaxReturn/BusinessNameLine1must be transmitted.	MISSING DATA	REJECT
AL65-124	StateNonSeparatelyStatedIncome should also equal the sum of all \ShareholderPartnerDistribution\StateAdjustedIncome\DistributiveShareAmount	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-125	CharitableContributations/PerStateLaw must equal CharitableContributations/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-126	CharitableContributations/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateCharitableContribs\DistributiveShareAmount	MATH ERROR	REJECT
AL65-127	OilAndGasDepletion/PerStateLaw must equal OilAndGasDepletion/FederalAmount multiplied by TotAportionFraction	MATH ERROR	REJECT
AL65-128	OilAndGasDepletion/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\OilAndGasDepletion\DistributiveShareAmount	MATH ERROR	REJECT
AL65-129	Section179Depreciation\PerStateLaw must equal Section179Depreciation/FederalAmount multiplied by TotApportionFraction and entity type is not trust.	MATH ERROR	REJECT
AL65-130	Section179Depreciation\PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateSec179ExpenseDeduction\DistributiveShareAmount; and entity type is not trust	MATH ERROR	REJECT
AL65-131	CasualtyLosses/PerStateLaw must equal CasualtyLosses/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-132	CasualtyLosses/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateCasualtyLosses\DistributiveShareAmount	MATH ERROR	REJECT
AL65-133	GrossPortfolioIncomeLoss/PerStateLaw must equal GrossPortfolioIncomeLoss/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-134	GrossPortfolioIncomeLoss/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL65-135	PortfolioIncomeInterestExp/PerStateLaw must equal PortfolioIncomeInterestExp/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-136	PortfolioIncomeInterestExp/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentInterestExpenses\DistributiveShareAmount	MATH ERROR	REJECT
AL65-137	OtherExpensePortfolioIncome/PerStateLaw must equal OtherExpensePortfolioIncome/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-138	OtherExpensePortfolioIncome/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentExpense\DistributiveShareAmount	MATH ERROR	REJECT
AL65-139	OtherSeparatelyStatedItems/PerStateLaw must equal OtherSeparatelyStatedItems/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-140	OtherSeparatelyStatedItems/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\StateOtherDeductions\DistributiveShareAmount	MATH ERROR	REJECT
AL65-141	\TotSeparateNonBusIncomeLoss/NetDirectAllocToState should also equal the sum of all \ShareholderPartnerDistribution\SeparatelyStatedNonBusiness\DistributiveShareAmount data elements	MATH ERROR	REJECT
AL65-142	FedTaxPaid/PerStateLaw must equal FedTaxPaid/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-142A	If IncExempt/StateExemptIncome/FederalAmount is populated then a statement in PDF Format named IncomeExemptState.pdf or **Statements.pdf** identifying the nature and amounts of exempt income must be submitted.	MISSING DOCUMENT	REJECT
AL65-143	FedTaxPaid/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\USIncomeTaxPaid\DistributiveShareAmount	MATH ERROR	REJECT
AL65-144	StateExemptIncome/PerStateLaw must equal StateExemptIncome/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-145	StateExemptIncome/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\StateExemptIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL65-146	GuaranteedPayments/PerStateLaw must equal GuaranteedPayments/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-147	GuaranteedPayments/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\StateApportFedGuaranteedPmts\DistributiveShareAmount	MATH ERROR	REJECT
AL65-148	One of the following checkboxes must be populated SCorpIndicator or SubChapterKIndicator.	MISSING DATA	REJECT
AL65-149	If AmendedK1 is populated return will be rejected - Amended returns will not be accepted electronically	INCORRECT DATA	REJECT
AL65-150	Required data element ShareholderID not transmitted	MISSING DATA	REJECT
AL65-151	Either ShareholderName/PersonData/FirstName and ShareholderName/PersonData/LastName must be transmitted or ShareholderName/BusinessData/Name/BusinessNameLine1 must be transmitted	MISSING DATA	REJECT
AL65-152	Required data element ShareholdersAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL65-153	Required data element ShareholdersCity/USAddress/City not transmitted.	MISSING DATA	REJECT
AL65-154	Required data element ShareholdersState/USAddress/State not transmitted.	MISSING DATA	REJECT
AL65-155	Required data element ShareholdersZip/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-156	If SubchapterKIndicator is populated then either /ShareholderPartner/ShareholderPartnerData/GeneralPartner or /ShareholderPartner/ShareholderPartnerData/LimitedPartner must be populated	MISSING DATA	REJECT
AL65-157	Required data element ShareholderPartnerData/ShareholderName/TypeOfEntity not transmitted.	MISSING DATA	REJECT
AL65-158	Required data element ApplicablePercentage not transmitted.	MISSING DATA	REJECT
AL65-159	If ShareholderNonResident Indicator is populated then ShareholderPartnerData/StateOfLegalResidence must be populated.	MISSING DATA	REJECT
AL65-160	If ShareholderBasis is populated then at least one of the following fields must be populated: /ShareholderPartnerDistribution/StateAdjustedIncome/DistributiveShareAmount, /ShareholderPartnerDistribution/StateApportFedGuaranteedPmts/DistributiveShareAmount, /ShareholderPartnerDistribution/StateSec179ExpenseDeduction/DistributiveShareAmount, /ShareholderPartnerDistribution/InvestmentInterestExpenses/DistributiveShareAmount, /ShareholderPartnerDistribution/InvestmentIncome/DistributiveShareAmount, /ShareholderPartnerDistribution//InvestmentExpense/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCharitableContribs/DistributiveShareAmount, /ShareholderPartnerDistribution/StateOtherDeductions/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCompositPayment/DistributiveShareAmount, /ShareholderPartnerDistribution/USIncomeTaxPaid/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCasualtyLosses/DistributiveShareAmount, /ShareholderPartnerDistribution/WithdrawalsAndDistributions/DistributiveShareAmount, /ShareholderPartnerDistribution/OilAndGasDepletion/DistributiveShareAmount, /Sharehold	MISSING DATA	REJECT
AL65-161	Required data element ShareholderBasis not transmitted.	MISSING DATA	REJECT
AL65-162	If ShareholderPartnerData\StateAdditionalInformation is more than 40 characters enter "STMT" and a PDF named ShareholderNotes.pdf **or K1Statements.pdf** must be submitted .	MISSING DOCUMENT	REJECT
AL65-163	If /ShareholderPartnerDistribution/StateAdditionalInformation/List is more than 20 characters enter "STMT" and a PDF named StateAdditionalInformation.pdf **or K1Statements** must be submitted.	MISSING DOCUMENT	REJECT
AL65-164	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /AnnualTaxPeriod must be populated.	MISSING DATA	REJECT
AL65-165	If /ShareholderPartner/ShareholderPartnerData/NonResidenctAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentID/TINType must be populated.	MISSING DATA	REJECT
AL65-166	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentID/TinTypeValue must be populated.	MISSING DATA	REJECT
AL65-167	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentAnnualTaxPeriod must be populated.	MISSING DATA	REJECT
AL65-168	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentName must be populated.	MISSING DATA	REJECT
AL65-169	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/LegalResidenceAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL65-170	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/LegalResidenceAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL65-171	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/LegalResidenceAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL65-172	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/LegalResidenceAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL65-173	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentEntityType must be populated.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-174	/TaxPayments/CompositePayment should equal the sum of all \ShareholderPartnerDistribution\StateCompositPayment\DistributiveShareAmount	MATH ERROR	REJECT
AL65-174A	If /TaxPayments/FedTaxPaid/FederalAmount is populated then a statement in PDF Format named FedTaxPaidFederalAmount.pdf or **Statements.pdf** identifying the nature and amounts of taxes paid must be submitted.	MISSING DOCUMENT	REJECT
AL65-175	Not Used		
AL65-176	Required data element FormType must be 65.	MISSING OR INCORRECT DATA	REJECT
AL65-177	If /OtherExpensePortfolioIncome/FederalAmount is populated then a statement in PDF Format named OtherExpenses.pdf or **Statements.pdf** identifying the nature and amounts of the other expenses must be submitted.	MISSING DOCUMENT	REJECT
AL65-177A	If /OtherSeparatelyStatedItems/FederalAmount is populated then a statement in PDF Format named OtherSeparatelyStatedItems.pdf or **Statements.pdf** identifying the nature and amounts of the other expenses must be submitted.	MISSING DOCUMENT	REJECT
AL65-178	If /TotSeparateNonBusIncomeLoss/NetDirectAllocEverywhere is populated a statement in .pdf format named SeparateNonBusiness.pdf **or Statements.pdf** must be attached identifying the nature and amounts of the separately stated nonbusiness items.	MISSING DOCUMENT	REJECT
AL65-180	If SalesDividends/Instate is populated then SalesDividends/Everywhere must be populated.	MISSING DATA	REJECT
AL65-181	If SalesRoyalties/Instate is populated then SalesRoyalties/Everywhere must be populated.	MISSING DATA	REJECT
AL65-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.	INCORRECT DATA	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL-PTEC-001	/ReturnDataState/FEIN must be the same as /ReturnDataState/BusinessEntity/Header/HdrIDNumber/FEIN	DATA MISMATCH	REJECT
AL-PTEC-002	Required data element /ReturnDataState/FEIN not transmitted	MISSING DATA	REJECT
AL-PTEC-003	Required data element /ReturnDataState/NameControl not transmitted	MISSING DATA	REJECT
AL-PTEC-005	FormType must be PTEC	INCORRECT DATA	REJECT
AL-PTEC-006	Required data element SoftwareDeveloper/DeveloperId not transmitted	MISSING DATA	REJECT
AL-PTEC-008	Required data element SoftwareDeveloper/VersionID not transmitted	MISSING DATA	REJECT
AL-PTEC-009	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL-PTEC-010	Default is 2008-01-01 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated must 2008-01-01 or later.	INCORRECT DATA	REJECT
AL-PTEC-011	Required data element TaxYearEndDate not transmitted	MISSING DATA	REJECT
AL-PTEC-012	Default is 2008-12-31 unless FiscalTaxYear orShortPeriodReturnIndicator is populated.	INCORRECT DATA	REJECT
AL-PTEC-013	One of the following checkboxes must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL-PTEC-014	One of the following checkboxes must be populated SCorpIndicator or SubChapterKIndicator.	MISSING DATA	REJECT
AL-PTEC-015	If AmendedReturnIndicator is populated REJECT - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL-PTEC-016	Required data element FEIN not transmitted	MISSING DATA	REJECT
AL-PTEC-017	Required data element BusinessActivity\BusinessActivityCode\Code not transmitted	MISSING DATA	REJECT
AL-PTEC-018	Required data element CorporationName/BusinessNameLine1 not transmitted	MISSING DATA	REJECT
AL-PTEC-019	Required data element Address/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL-PTEC-020	Required data element Address/USAddress/City not transmitted	MISSING DATA	REJECT
AL-PTEC-021	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL-PTEC-022	Required data element Address/USAddress/ZipCode not transmitted	MISSING DATA	REJECT
AL-PTEC-023	Required data element TotalMembers not transmitted.	MISSING DATA	REJECT
AL-PTEC-024	Required data element NonResidentCompositeMembers not transmitted.	MISSING DATA	REJECT
AL-PTEC-025	CompositeTaxDue/NonCorporateAmount must equal the sum of all NonResCompositeDistribution/NonCorporateAmount.	MATH ERROR	REJECT
AL-PTEC-026	CompositeTaxDue/CorporateShare must equal the sum of all NonResCompositeDistribution/CorporateShare.	MATH ERROR	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL-PTEC-027	If CompositeTaxDueNonCorporateAmount is populated then CompositeTotalDue/NonCorporateAmount must equal the sum of CompositeTaxDue/NonCorporateAmount, CompositeInterestDue/NonCorporateAmount, and CompositePenaltyDue/NonCorporateAmount.	MATH ERROR	REJECT
AL-PTEC-028	If CompositeTaxDueCorporateAmount is populated then CompositeTotalDue/CorporateAmount must equal the sum of CompositeTaxDue/CorporateAmount, CompositeInterestDue/CorporateAmount, and CompositePenaltyDue/CorporateAmount.	MATH ERROR	REJECT
AL-PTEC-029	If /CompositePaymentsClaimed/NonCorporateShare or /CompositePaymentsClaimed/CorporateShare is populated then CompositePaymentFEIN must be populated	MISSING DATA	REJECT
AL-PTEC-030	If /CompositePaymentsClaimed/NonCorporateShare or /CompositePaymentsClaimed/CorporateShare is populated then CompositePaymentPayee must be populated	MISSING DATA	REJECT
AL-PTEC-031	TotalCompositePmtsCredits/NonCorporateAmount must equal the sum of CompositePriorYearOverpayment/NonCorporateAmount, CompositeExtEstPmts/NonCorporateAmount, and CompositePaymentsClaimed/NonCorporateAmount.	MATH ERROR	REJECT
AL-PTEC-032	TotalCompositePmtsCredits/CorporateAmount must equal the sum of CompositePriorYearOverpayment/CorporateAmount, CompositeExtEstPmts/CorporateAmount, and CompositePaymentsClaimed/CorporateAmount.	MATH ERROR	REJECT
AL-PTEC-033	If CompositeTotalDue/NonCorporate Amount is greater than TotalCompositgePmtsCredits/NonCorporateAmount then NetCompositeBalanceDue/NonCorporateAmount must equal the result of CompositeTotalDue/NonCorporateAmount less TotalCompositePmtsCredits/NonCorporate	MATH ERROR	REJECT
AL-PTEC-034	If CompositeTotalDue/CorporateAmount is greater than TotalCompositePmtsCredits/CorporateAmount then NetCompositeBalanceDue/CorporateAmount must equal the result of CompositeTotalDue/CorporateAmount less TotalCompositePmtsCredits/CorporateAmount.	MATH ERROR	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL-PTEC-035	If the sum of NetCompositeBalanceDue/NonCorporateShare and NetCompositeBalanceDue/CorporateShare is negative (<0), then TotalOverpayment must equal sum of NetCompositeBalanceDue/NonCorporateShare and NetCompositeBalanceDue/CorporateShare.	MATH ERROR	REJECT
AL-PTEC-036	If TotalOverpayment is populated then either CompositeOverpmtCreditedNxtYr or CompositeOverpaymentRefunded must be populated.	MISSING DATA	REJECT
AL-PTEC-036	If TotalOverpayment is populated then either CompositeOverpmtCreditedNxtYr or CompositeOverpaymentRefunded must be populated.	MISSING DATA	REJECT
AL-PTEC-037	/Officer/FirstName should be populated with the first name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL-PTEC-038	/Officer/LastName should be populated with the last name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL-PTEC-039	Required data element Officer/Title not transmitted	MISSING DATA	REJECT
AL-PTEC-040	Required data element Officer/DateSigned not transmitted	MISSING DATA	REJECT
AL-PTEC-041	Required data element Officer/PhoneNumber not transmitted	MISSING DATA	REJECT
AL-PTEC-042	IFPreparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL-PTEC-043	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/PreparerName must be populated	MISSING DATA	REJECT
AL-PTEC-044	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PhoneNumber Must be populated	MISSING DATA	REJECT
AL-PTEC-045	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/DateSignedPrepared Must be populated	MISSING DATA	REJECT
AL-PTEC-046	If /Preparer/PreparerName is populated then /Preparer/PTIN or /Preparer/SSN Must be populated	MISSING DATA	REJECT
AL-PTEC-047	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/FirmName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL-PTEC-048	If /Preparer/FirmName is populated then /Preparer/FEIN Must be populated	MISSING DATA	REJECT
AL-PTEC-049	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PreparerAddress/USAddress/AddressLine1 Must be populated	MISSING DATA	REJECT
AL-PTEC-050	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PreparerAddress/USAddress/City Must be populated	MISSING DATA	REJECT
AL-PTEC-051	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PreparerAddress/USAddress/State Must be populated	MISSING DATA	REJECT
AL-PTEC-052	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PreparerAddress/USAddress/ZipCode Must be populated	MISSING DATA	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL-PTEC-053	Required data element NonResCompositeDistribution/ShareholderName not transmitted.	MISSING DATA	REJECT
AL-PTEC-054	Required data element NonResCompositeDistribution/ShareholderAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL-PTEC-055	Required data element NonResCompositeDistribution/ShareholderAddress/USAddress/City not transmitted.	MISSING DATA	REJECT
AL-PTEC-056	Required data element NonResCompositeDistribution/ShareholderAddress/USAddress/State not transmitted.	MISSING DATA	REJECT
AL-PTEC-057	Required data element NonResCompositeDistribution/ShareholderAddress/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL-PTEC-058	Required data element NonResCompositeDistribution/ShareholderID\TypeTin not transmitted.	MISSING DATA	REJECT
AL-PTEC-059	Required data element NonResCompositeDistribution/ShareholderID\TinTypeValue not transmitted.	MISSING DATA	REJECT
AL-PTEC-060	Required data element NonResCompositeDistribution/EntityType not transmitted.	MISSING DATA	REJECT
AL-PTEC-061	NonResCompositeDistribution/ShareholdersTotalIncome must equal the sum of NonResCompositeDistribution/NonSeparatelyStatedIncomeItems and NonResCompositeDistribution/GuaranteedPayments.	MATH ERROR	REJECT
AL-PTEC-062	If NonResCompositeDistribution/EntityType is not equal to Corporation, then NonResCompositeDistribution/NonCorporateIncShare must equal the product NonResCompositeDistribution/ShareholdersTotalIncome multiplied by 5%.	MATH ERROR	REJECT
AL-PTEC-063	If NonResCompositeDistribution/EntityType is equal to Corporation then NonResCompositeDistribution/CorporateIncShare must equal the product NonResCompositeDistribution/ShareholdersTotalIncome multiplied by 6.5%.	MATH ERROR	REJECT
AL-PTEC-064	TotOwnersShareNonSeparateInc must equal the sum of all NonResCompositeDistribution/NonSeparateIncome.	MATH ERROR	REJECT
AL-PTEC-065	TotOwnersGuaranteedPmts must equal the sum of all NonResCompositeDistribution/GuaranteedPayments.	MATH ERROR	REJECT
AL-PTEC-066	TotOwnersTotalIncome must equal the sum of all NonResCompositeDistribution/ShareholdersTotalIncome.	MATH ERROR	REJECT
AL-PTEC-067	TotOwnersTotalIncome must equal the sum of TotOwnersShareNonSeparateInc and NonResCompositeDistribution/GuaranteedPayments	MATH ERROR	REJECT

Error Code***	Rule/Validation	Error Category	Severity
AL-PTEC-068	NonResidentCompositeMembers should equal the count of all CompositeShareholderData/NonResCompositeDistribution/ShareholderName	MISSING DATA	REJECT
AL-PTEC-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.	INCORRECT DATA	REJECT